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# Public accounts of Canada

1977

VOLUME I

SUMMARY REPORT AND  
FINANCIAL STATEMENTS



RECEIVER GENERAL FOR CANADA  
Hon. J. P. Goyer, M. P., P. C.





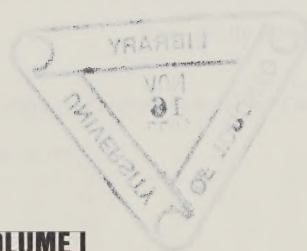
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**VOLUME I**

**SUMMARY REPORT AND  
FINANCIAL STATEMENTS**



**RECEIVER GENERAL FOR CANADA  
Hon. J. P. Goyer, M. P., P. C.**

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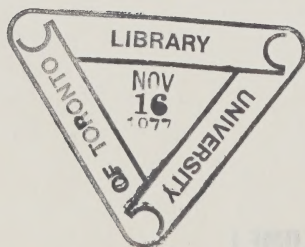
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*To His Excellency*

The Right Honourable Jules Léger, C.C., C.M.M., C.D.,  
*Governor General and Commander-in-Chief of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1977.

All of which is respectfully submitted.

Jean Chrétien  
*Minister of Finance.*

OTTAWA, SEPTEMBER 30, 1977.

*Minister of Finance.*

In accordance with the provisions of Section 55(1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1977, to be laid by you before the House of Commons.

Respectfully submitted,

J. P. Goyer,  
*Receiver General for Canada.*

OTTAWA, SEPTEMBER 30, 1977

*To The Honourable J. P. Goyer,  
Receiver General for Canada.*

Sir:

I have the honour to submit the Public Accounts of the Government of Canada for the year ended March 31, 1977.

Under Section 55(1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the year including summary statements; the financial statements of Canada certified by the Auditor General, namely, the statements of revenue and expenditure on a gross and net basis, of the assets and liabilities of Canada and of budgetary appropriations and expenditures together with related notes; the observations of the Auditor General on the financial statements of Canada; analyses of budgetary revenue and expenditure, non-budgetary and foreign exchange transactions, the financing operations of the government and asset and liability accounts together with those statements required by the Financial Administration Act to be published in the Public Accounts and various other schedules, statements and explanatory notes.

Volume II—Details of expenditures and revenues by departments.

Volume III—The financial statements of all Crown corporations and the Auditors' reports thereon.

Respectfully submitted,

J. L. Fry,  
*Deputy Receiver General for Canada.*

OTTAWA, SEPTEMBER 30, 1977.

## FOREWORD

The format of Volume 1 of the Public Accounts of Canada differs somewhat from previous years' presentations. This is due to the changes which have been made this year to implement many of the recommendations of the Report of the Study of the Accounts of Canada, and the refinement of the measures previously taken to implement certain recommendations of the Report of the Independent Review Committee on the Office of the Auditor General of Canada (Wilson Report).

Changes to this edition of the Public Accounts were introduced as a result of the recommendations included in the Fifth Report of the Standing Committee on Public Accounts of March 9, 1976. This report endorsed the measures proposed in the Report on the Study of the Accounts of Canada\* and recommended that they be implemented as soon as it is technically possible. Recommendations being implemented in the 1976-77 Public Accounts relate mainly to the following:

1. Where practical, the financial statements of the Government of Canada are presented to show accounts with outside parties on a basis consistent with the new definitions of assets and liabilities;
2. The recommended standard form of presentation of Summary Statements for the reporting of Government financial transactions, used in the Budget Papers of May 25, 1976, and in the Canada Gazette monthly series, is introduced in Section 2 of this volume for purposes of consistency;
3. The Extended National Accounts are introduced to incorporate other financial transactions which affect the Government's financial requirements, and a presentation of transactions on this basis is now included in the Public Accounts;
4. The format of the Statement of Assets and Liabilities is significantly revised but further revisions will be necessary in 1977-78 to improve its consistency with the new standard summary statement of financial transactions and

to make its contents compatible with the new definitions of assets and liabilities;

5. The format of the Statement of Revenue and Expenditure is also revised to show revenues and expenditures on a gross and net basis, but further work to identify inter-departmental transactions is required in order to present net transactions with those outside the Government of Canada;
6. The recommended distinction between accounts for loans to outside parties and working capital advance accounts has been introduced.

Previous changes to implement recommendations in the Wilson Report included:

1. The location of all statements certified by the Auditor General in one section of the Public Accounts together with any notes and explanations;
2. The inclusion of the Auditor General's qualifications or other observations on the financial statements in a report which is attached to the financial statements in the Public Accounts.

In addition, the Summary of Revenue by Main Classification and Department, formerly included among the main financial statements, was not presented this year to the Auditor General for certification because it includes only details of revenue by department already reported in the Statement of Revenue and Expenditure. This Summary may now be found in Section 6 of this volume.

The Wilson Report also recommended the inclusion of a new statement showing changes in financial position. As a result of this recommendation, a statement of changes in the debt and cash position of the Government is being developed but is not yet considered to be in a form which could be presented for certification by the Auditor General; it has therefore been included as a supplementary statement in Section 5 of this volume.

\*The Report of the Study of the Accounts of Canada is available from the Publishing Centre, Supply and Services Canada, under catalogue no. BT 22-6-1976.



# VOLUME 1

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# SECTION 1

**1976-77  
PUBLIC ACCOUNTS**

## **The Scope and Methods of the Public Accounts**

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## THE SCOPE AND METHODS OF THE PUBLIC ACCOUNTS

### Nature and Format of the Public Accounts

#### Nature of the Public Accounts

The Public Accounts of Canada is the annual financial report of the Government of Canada prepared by the Receiver General for Canada as required by Section 55 of the Financial Administration Act. The report covers the financial transactions of the Government during the year under review even although the Parliamentary authority to undertake these transactions was, in many cases, provided by legislation approved in earlier years. In addition, it includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the accounts of Canada. The financial year of a number of these corporations is the calendar year rather than the fiscal year of the Government that ends on March 31.

#### Format of the Public Accounts

The Public Accounts is produced in three volumes. Volume I contains:

- An outline of the principal features of the Government's financial statements and accounting system;
- Summary statements of the financial transactions of the Government of Canada on both Public Accounts and Extended National Accounts bases of accounting.
- The financial statements of the Government of Canada, which are signed by the Deputy Receiver General for Canada and the Deputy Minister of Finance and certified by the Auditor General are as follows:
  - The Statement of Revenue and Expenditure on a Gross and Net Basis;
  - The Statement of Assets and Liabilities;
  - A Summary of Budgetary Appropriations, Expenditures, and Unexpended Balances by Departments; and
  - The related Notes to Financial Statements.
- The observations by the Auditor General on the financial statements;
- Financial statements which supplement the signed financial statements;
- A review of budgetary revenue, expenditure and the surplus or deficit for the year, with comments on the significant aspects of the more important items;
- An analysis of non-budgetary and foreign exchange transactions;
- A summary of the financing operations of the Government and their effect on the unmatured debt and the cash position of the Government;
- An analysis of asset and liability accounts;
- The statements required by the Financial Administration Act to be published in the Public Accounts together with a number of supporting schedules and statements.

Volume II reviews the financial operations of departments in finer detail. For each department, this volume presents:

- Budgetary appropriations, expenditures and unexpended balances;
- The total cost of each program;
- An analysis of expenditures by program;

- An analysis of expenditures by standard object;
- An analysis of expenditures by activities within a program;
- A statement of grants, contributions and other transfer payments;
- A statement of revenues collected;
- A summary of departmental financial transactions; and
- Statements of revolving funds and other accounts.

Volume II also provides a range of additional information, by departments, on items such as:

- Accounts receivable;
- Payments for professional and special services;
- Construction and the acquisition of machinery, equipment, land, buildings, and works.

Volume III includes the financial statements of Crown corporations which keep their own accounts, together with the reports of their auditors.

### Government's Accounting System

The accounting practices have developed over a number of years and reflect the provisions of the British North America Act and other legislation.

To assist the reader in interpreting the Government's financial statements, a brief outline of the main features of its accounting methods is given in the paragraphs which follow. This outline includes:

- The basic concepts of the Government's accounting system;
- The definition of the Government of Canada as an accounting entity;
- The identification of financial transactions;
- The allocation of transactions to fiscal years;
- The measurement of transactions;
- The classification of transactions.

#### Basic Concepts

The two basic concepts of the Government's accounting system in the British North America Act are that all duties and revenues, other than those reserved to the Provinces, "shall form One Consolidated Revenue Fund" and that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada". The Financial Administration Act further provides that "All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year" but modifies this requirement by permitting debts which are incurred during the year and paid within the following thirty days to be included in the accounts of the year. Any debts so paid may be charged in the accounts of the year just ended. After the period allowed for the payment of debts, no further disbursement may be made from the unexpended balance of any annual appropriation. As a result, there are then no annual appropriations under which debts incurred during a year but still unpaid can be discharged. All disbursements to discharge debts incurred during a year are therefore reflected in the accounts of that year. The effects of these constitutional and legal provisions are examined further in the following sections.



### Government of Canada as an Accounting Entity

All the financial transactions of the Government of Canada are reflected in the Public Accounts, irrespective of whether they are undertaken by or on behalf of a department, agency or other body such as a board, commission, council, Crown corporation or fund. There are, however, a number of Crown corporations and other bodies which operate their own banking facilities and keep their own accounts. The financial transactions of these organizations are reflected in the transactions of the Government of Canada only to the extent that they receive money from or pay it to the Government.

As an accounting entity, the Government of Canada is defined as the aggregate of all its departments, agencies, boards, commissions, councils, Crown corporations, funds and other bodies, with two exceptions. These exceptions are the "Agency" and "Proprietary" Crown corporations, listed respectively in Schedules C and D of the Financial Administration Act and those Crown corporations that are not subject to the Financial Administration Act. The Crown corporations not subject to the Financial Administration Act include the Bank of Canada, the Canada Council, the Canadian Wheat Board, the Federal Business Development Bank, the International Development Research Centre and the National Arts Centre Corporation. This definition is consistent with that given in the Report on the Study of the Accounts of Canada.

Although "Agency" and "Proprietary" Crown corporations are normally permitted to make their own banking arrangements, six "Schedule C" corporations—the Canadian Dairy Commission, the Canadian Film Development Corporation, the Canadian Livestock Feed Board, the National Harbours Board, the Royal Canadian Mint and Uranium Canada Limited—are required to use the Consolidated Revenue Fund for banking purposes. These six "Agency" Crown corporations are treated in the same way as other Schedule C and D corporations and are therefore excluded from the definition of the Government of Canada as an accounting entity.

The distinction drawn between the Government of Canada as an accounting entity and those Crown corporations that are regarded as outside that entity reflects the different nature of the transactions of the Government of Canada and those of the Crown corporations in question. Within the Government of Canada, most financial transactions are undertaken for non-commercial purposes. Within the Crown corporations in question, commercial objectives are significant and are reflected in their accounting systems.

The following description of the Government's accounting system refers only to the departments, agencies and other accounting sub-entities that are included in the Government of Canada as an accounting entity.

### Identification of Financial Transactions

Section 102 of the British North America Act provides that all cash receipts are to be paid into the Consolidated Revenue Fund and that all cash payments are to be made from the Fund. The same requirement, together with the provisions in the Financial Administration Act that bring the bank accounts of the Government within the Consolidated Revenue Fund, ensures that the record of cash transactions into and out of the Consolidated Revenue Fund is complete.

The identification of financial transactions therefore begins with the identification of all cash transactions that lead to

changes in the balance of the Consolidated Revenue Fund. Cash transactions within the Consolidated Revenue Fund when money is moved between bank accounts are therefore excluded from the Public Accounts.

Apart from cash transactions, a number of internal transactions are identified. These transactions do not lead to any change in the balance of the Consolidated Revenue Fund but are included in the Public Accounts because of legislation and regulations.

The major internal transactions are:

- Interest, Government contributions and deferred charges credited to annuity, insurance and pension accounts;
- Amortization of deferred charges for loan flotation costs;
- Advances to the Unemployment Insurance Account;
- Departmental working capital advances;
- Loans to revolving fund accounts;
- Appropriations credited to undisbursed balances of appropriations to special accounts carried forward to future years;
- Internal charges and credits to votes from other appropriations, the Unemployment Insurance Account, the Canada Pension Plan account, special and deposit and trust accounts;
- Internal transfers of interest, profits, surpluses and deficits between funds and accounts;
- Losses written off and conditional benefits under the Veterans' Land Act.

In addition to the cash and internal transactions that have been described, deferred revenue for income due but not received and two other types of transactions are identified in the Public Accounts of Canada. The initial transactions leading to issues of non-interest-bearing notes payable to the International Monetary Fund and other international organizations together with allocations of Special Drawing Rights received from the International Monetary Fund do not lead to changes in the Consolidated Revenue Fund but influence other assets and liabilities.

Non-interest-bearing notes payable to international organizations are issued as a part of Canada's subscriptions to the capital of such organizations. These subscriptions are recorded as assets while the non-interest-bearing notes are recorded as liabilities until they are paid. The initial issue of notes therefore leads to no receipts of cash but there are subsequent cash payments to international organizations when they present the notes for payment.

Special Drawing Rights are allocated to Canada by the International Monetary Fund. At the time of such allocations, no payment is made by Canada even although Special Drawing Rights are assets that can be used to make payments to other countries. To identify the transaction, Special Drawing Rights are recorded as additional advances to the Exchange Fund and the equivalent liability for their re-payment to the International Monetary Fund is recorded.

After the initial issues of non-interest-bearing notes or allocations of Special Drawing Rights, subsequent transactions lead to changes in the balance of the Consolidated Revenue Fund and are therefore identified in the same way as any other transactions that change the balance of the Fund.

## Allocation of Transactions to Fiscal Years

The allocation of transactions to accounting periods is usually determined on either a "cash" or an "accrual" basis. When the "cash" basis is used, revenues are taken into the accounts in the period during which they are collected and expenditures are accounted for when cash disbursements are made. When the "accrual" basis is used, revenues are accounted for when earned or due, even if they are not then collected, while expenditures are accounted for when liabilities are incurred irrespective of whether or not payment is made in the same accounting period.

In the Public Accounts, revenues are reported on a cash basis so that accrued tax revenues and other revenues receivable or accrued (including interest accrued) are not normally reported as assets on the Government's statement of assets and liabilities. Both tax and non-tax revenues that have accrued but not been received are clearly not in the Consolidated Revenue Fund; they therefore cannot be used to finance disbursements.

In the case of expenditure, the Financial Administration Act provides that all estimates of expenditure shall be for the services coming in course of payment during the year but permits payments to discharge debts to be made from annual appropriations for thirty days after the end of the year and reported in the accounts for that year. Thereafter, all annual appropriations lapse. As a result, liabilities under contracts and other accounts payable at March 31, for which cheques are issued during April, are charged as expenditures in the year ended March 31 and appear as other liabilities on the statement of assets and liabilities. Any expenditures not so included are those for which annual appropriations have lapsed. This procedure brings into each year's transactions by far the greater part of the Government's expenditures that, on an accrual basis, would be included as accrued expenditure.

Specific provisions are made to accrue interest on the public debt, and salaries and wages.

Charges to budgetary expenditure for interest on unmatured debt, including Treasury bills, are made each month as interest accrues rather than annually or semi-annually as interest becomes payable. Accrued salaries and wages are charged to budgetary expenditures at the end of the year.

The effect of these procedures is to include in budgetary expenditure for each year accrued interest on unmatured debt and other liabilities, accrued salaries and wages and a measure of other accrued expenditures based on debts incurred during a year and paid during the first thirty days after its end. The difference between budgetary expenditure as reported in the Public Accounts and budgetary expenditure on a full accrual basis is therefore the value of debts incurred during a year and not paid during the following thirty days. As already indicated, no annual appropriations then exist to discharge such unpaid debts.

These practices are conservative in that budgetary expenditure is included in the accounts for the year as liabilities while accrued revenues are not treated as assets or taken into revenue until collected.

Receipts from the sale of assets and the incurring of liabilities together with payments for the acquisition of assets and the retirement of liabilities are recorded when they occur.

Other transactions that do not lead to any receipts or payments of cash have already been described in the section dealing with the "Identification of Financial Transactions".

## Measurement of Transactions

All transactions are measured in terms of Canadian dollars, as required by the Financial Administration Act.

Where a transaction leads to movements of money into or out of the Consolidated Revenue Fund, its value is taken to be that of the cash receipt or disbursement in question. The only significant exception to this practice is in the measurement of receipts from issues of marketable bonds and Treasury bills. Treasury bills are issued at a discount; marketable bonds may be issued at par, a discount or a premium. However, issues of marketable bonds and Treasury bills are recorded at face value. For bonds, discounts and premiums are charged directly to budgetary expenditure in the year of issue and are not amortized over the term of the bond; this represents a change in practice introduced in 1976-77. Treasury bill discount is recorded in the unamortized Treasury bill discount account and amortized over the term of the bill.

Expenditures accrued at the end of a year do not result in payments of money out of the Consolidated Revenue Fund during that year. Accrued expenditures are therefore measured at the proportionate amount of the payment that will be made from the Fund when the related liabilities are liquidated.

Transactions that do not lead to payments into or out of the Consolidated Revenue Fund are measured in a number of ways. For the purposes of measurement, such transactions can be considered in three groups.

The first group consists of transactions arising from the deferring of expenditure or revenue. This group includes charges for actuarial deficiencies in superannuation accounts, deferred charges for loan flotation costs and deferred revenue for loan premiums and interest earned but not received.

In the case of the superannuation accounts for the Public Service, Canadian Forces and Royal Canadian Mounted Police, valuations are made every fifth year and the superannuation account in question is then credited with the total amount of any deficiency adjustment. At the same time the amount of the adjustment is charged to the account for deferred charges for superannuation accounts. The deferred charge is amortized by annual charges to budgetary expenditure and revolving funds over a period of five years, starting in the year in which it is first set up. Similar adjustments are also made when there are salary increases.

The measurement of transactions arising from the deferring of expenditure is therefore based on their original recorded values and the convention adopted to record such transactions in the accounts over a period of time.

The second group consists of transactions that arise from transfers between accounts or to subsequent years.

They are measured as follows:

- Advances to the Unemployment Insurance Account, departmental working capital advance accounts and revolving fund accounts represent amounts drawn against authorities to disburse money made available to these accounts;
- Additions to the undisbursed balances of appropriations to special accounts are the amounts of authorities to disburse money that are granted annually and which may be carried forward to future years;
- Credits to votes where the amounts in question are transferred from one department or agency to another are measured at the amount that the paying department or agency has agreed to transfer to the recipient;

- Internal transfers of interest are measured in the normal way on the basis of principal outstanding, the agreed rate of interest and the term of the liability;
- Revolving fund surpluses are the excess of revenues over expenses.

The last group of transactions consists of losses written-off. These transactions are measured at the determined amount of the loss; they are, in effect, adjustments of the value of assets.

### Classification of Transactions

For the reader's convenience, this section has been subdivided as follows:

- Classification of items as budgetary and other than budgetary;
- Budgetary revenue;
- Budgetary expenditure;
- Definition of assets and liabilities;
- Assets;
- Liabilities;
- Valuation of assets and liabilities.

### *Classification of transactions as budgetary and other than budgetary*

The financial transactions of the Government of Canada are classified into two basic groups, budgetary and other than budgetary.

In general terms, "budgetary" transactions occur when current revenues are raised or current expenditures are made; transactions other than budgetary lead to the acquisition or disposal of a financial asset or to the creation or discharge of a financial liability. Transactions other than budgetary include non-budgetary, foreign exchange and unmatured debt transactions. These classifications are, however, subject to a number of exceptions and may also be altered at the discretion of the Minister of Finance or by legislation.

The Minister of Finance is given a discretionary power in Section 55(2)(c) of the Financial Administration Act to determine "such of the assets and liabilities of Canada as, in the opinion of the Minister, are required to show the financial position of Canada as at the termination of the fiscal year". He therefore has the power to change the classification of any transactions from budgetary to other than budgetary, or vice versa.

Most changes in the classification of transactions are, however, made by legislation establishing a new account. These changes in classification apply to both revenue and expenditure. For example, if a new advance account or revolving fund account is allocated certain fees, the classification of these fees will change from budgetary revenue to receipts that no longer are classified as budgetary. Similarly, when an advance account or revolving fund account is created, any capital expenditures it makes are re-classified from budgetary expenditures to payments that are not budgetary.

The effect of these practices is that budgetary revenue is revenue that is not allocated to a specific purpose while budgetary expenditure consists of expenditure that is financed from budgetary revenue, and such other sources as may be used to finance any shortfall of budgetary revenue. Since revenue that was freely disposable can be allocated to a special purpose, and vice versa, the classification of transactions as budgetary or other than budgetary may not be the same from one year to another. Budgetary transactions can be reclassified as other

than budgetary, and conversely, whenever a new advance or fund account is created or discontinued.

For the purpose of accounting and reporting, the Public Accounts uses the definition of budgetary and other than budgetary transactions in force at the end of the year to which the report refers and presents comparative figures for the previous year based on the same definition. This procedure has been adopted to provide as accurate comparisons as possible between the current and previous years in any given edition of the Public Accounts.

### *Budgetary revenue*

Budgetary revenue consists of all revenue that has not been allocated to a special purpose. It includes all tax revenues from income tax, the oil export charge, excise taxes and duties, customs import duties and estate tax subject to the exceptions noted in the following paragraph. In addition, budgetary revenue includes the returns received on investments, postal revenue net of both disbursements and revenues credited to the votes of the Post Office, and certain other non-tax revenues. The main items included in other non-tax revenues are receipts from fees, sales, privileges, licences and permits and bullion and coinage transactions and refunds of previous years' expenditures. Budgetary revenue also includes other internal transactions that do not lead to changes in the balance of the Consolidated Revenue Fund as disclosed under the Identification of Financial Transactions.

Net budgetary revenue is stated after deducting refunds paid and excludes the following in compliance with legislation and regulations:

1. taxes collected by the Government of Canada but paid to participating provinces in accordance with Federal-Provincial Agreements;
2. receipts from the Air Transportation Tax credited to both the Airports Revolving Fund and budgetary expenditures of the Ministry of Transport;
3. contributions to the Canada Pension Plan, the Unemployment Insurance and superannuation accounts;
4. receipts and revenues credited to appropriations;
5. receipts and revenues credited to special and departmental accounts;
6. receipts and revenues credited to revolving funds.

Both gross and net budgetary revenue are reported in the Statement of Revenue and Expenditure in which certain receipts and revenues netted against expenditures under authority of Parliament are added in total to revenue to arrive at gross revenue. However, interdepartmental transactions have not been deducted in arriving at gross revenue from outside parties. When the recommendations of the Study of the Accounts of Canada are fully implemented such interdepartmental transactions will be disclosed.

### *Budgetary expenditure*

Budgetary expenditure consists of expenditure that is financed from budgetary revenue and such other sources as may



be used to finance any shortfall of budgetary revenue. It includes:

- Payments made during the year and within thirty days following the end of the year on account of debts incurred for operating expenditures, capital expenditures, grants and contributions;
- Interest accrued on the public debt;
- Accruals of certain salaries and wages earned but not paid at the end of the year.

Budgetary expenditures also include certain transactions that do not change the balance in the Consolidated Revenue Fund, such as:

- Interest and government contributions credited to superannuation, other annuity, insurance and pension accounts and to the Unemployment Insurance Account;
- Write-off of losses;
- Amortization of loan flotation costs and the actuarial deficiencies of superannuation accounts;
- Amounts credited to the undisbursed balances of appropriations to special accounts;
- Credits to votes from other appropriations, revolving funds and other accounts.

Budgetary expenditure does not include pensions paid under the Canada Pension Plan, superannuation and other pension accounts, Unemployment Insurance payments other than benefits to fishermen, any payments financed from receipts credited directly to undisbursed balances of appropriations to special accounts or expenditures charged to working capital advance accounts and revolving funds.

In the Statement of Revenue and Expenditure, expenditures are reported both gross and net. To arrive at gross expenditures certain receipts and revenues netted against expenditures under the authority of Parliament, are added back. However, interdepartmental transactions have not been deducted to arrive at gross expenditures to third parties. When the recommendations of the Study of the Accounts of Canada are fully implemented, such interdepartmental transactions will be disclosed.

#### *Definition of assets and liabilities*

In the Study of the Accounts of Canada, assets are defined as "the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions prior to the accounting date", and liabilities are defined as "its financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date".

The application of these definitions to the reported assets and liabilities excludes certain balances identified as "Internal accounts" which will continue to be reported on the Statement of Assets and Liabilities until Parliamentary authority to delete them from the Accounts of Canada has been obtained.

#### *Assets*

The recorded assets of the Government consist of:

- The realizable or income-earning financial claims acquired on outside organizations and individuals as a result of events and transactions prior to the accounting date;

—Other financial claims on outside parties that yield no income and may not be realizable but for which no authority for deletion has been obtained from Parliament; and

—The balances in internal accounts for advances to working capital and revolving fund accounts, the Unemployment Insurance Account, and unamortized bond flotation costs.

Assets not reported on the Statement of Assets and Liabilities include accruals of revenue and inventories. Accruals of revenue are excluded because revenue is reported when it is received. Inventories are excluded because purchases of inventories are charged to expenditure.

The balances in "internal accounts" are not claims on individuals and organizations outside the Government with the following exceptions.

Any debit balance in the Unemployment Insurance Account at the end of a year is recoverable from higher premiums in subsequent years and, where unemployment exceeds a stated percentage, a contribution made by the Government at the start of the next year. The sums recoverable from future increases in premiums could be regarded as claims on contributors to Unemployment Insurance.

The debit balances for unamortized bond flotation costs are those from previous years not yet deleted.

The debit balances for deferred charges appear because of the policy of deferring certain charges. The debit balances in working capital advance and revolving fund accounts occur because of the policy of making advances to these accounts instead of financing them by budgetary appropriations; the effect of this policy is that the financing of certain inventories and fixed assets is reflected in assets.

The classes of assets shown in the Statement of Assets and Liabilities include:

- Loans, investments and advances to Crown corporations and agencies;
- Other loans, investments and advances, including those to provincial and territorial governments, national governments, the Unemployment Insurance Account and others;
- Cash in transit;
- Internal accounts including working capital advances revolving funds, departments and agencies, non-interest-bearing advances to the Unemployment Insurance Account and unamortized bond flotation costs;
- Foreign assets including the Exchange Fund Account, subscriptions, loans and advances to the International Monetary Fund and to other international organizations;
- Cash balances; and
- Fixed assets, a category set up to cover fixed assets that are charged to budgetary expenditure at the time of acquisition or construction and which are shown on the statement of assets and liabilities at a nominal value of \$1.

#### *Liabilities*

The liabilities of the Government of Canada consist of:

- Financial obligations to outside organizations and individuals, including government employees, except for those as noted below as not reported;



—Credit balances of internal accounts included in “Undisbursed balances of appropriations to special accounts”.

Financial obligations to organizations and individuals outside the Government, include accrued interest, accrued salaries and wages, accounts payable and the liabilities of superannuation accounts. Accounts payable are for liabilities outstanding at March 31 but that are paid within thirty days thereafter in accordance with provisions of the Financial Administration Act. The liabilities for superannuation accounts are periodically re-valued on an actuarial basis except that the calculations of the obligation arising under the indexation scheme are not included in the re-valuation.

The undisbursed balances of appropriations to special accounts do not represent obligations to other organizations and individuals.

Liabilities not reported on the Statement of Assets and Liabilities include the following:

- Accounts payable for goods and services received in the year but not paid within thirty days from the end of the year;
- Accrued liabilities for certain retroactive salary and wage settlements and for benefits payable upon termination of employment;
- Actuarial liabilities arising from the indexing to the cost of living of superannuate pensions and annuities.

The classes of liabilities shown in the Statement of Assets and Liabilities include:

- Annuity, insurance and pension accounts including the Canada Pension Plan account from which the provincial government securities are deducted, the superannuation accounts from which the unamortized portion of actuarial deficiencies are deducted, government annuities and others.
- Other liabilities including interest and matured debt, accounts payable and accrued salaries, outstanding cheques, warrants and money orders, deposit and trust accounts, provincial tax collection agreement accounts and other accounts;

—Internal accounts including undisbursed balances of appropriations to special accounts;

—Foreign liabilities including notes payable to the International Monetary Fund and to other international organizations, Special Drawing Rights and the unmatured debt payable in foreign currency; and

—Unmatured debt, consisting of bonds and Treasury bills.

### *Valuation of assets and liabilities*

Assets are valued at cost except for:

- Those reported at amounts advanced less amounts repaid or written off as authorized by Parliament;
- Short-term assets denominated in foreign currencies, which are valued at year-end closing rates of exchange;
- Fixed assets, which are carried at the nominal value of \$1.

Assets have not been subject to revaluation to reflect collectable or recoverable values. However a general allowance for losses on all classes of assets has been provided. This allowance, which was created prior to 1957 by charges to budgetary expenditure, does not constitute a reserve related to any specific asset or classes of assets.

Assets and liabilities denominated in foreign currencies, other than cash and short-term liabilities, are recorded at historical values. Cash and short-term liabilities are valued at year-end closing rates of exchange.

Other liabilities are recorded in the amounts ultimately payable except for pension and annuity obligations. The government's obligations for superannuate pensions and annuities are valued on an actuarial basis, except for the obligations under the Canada Pension Plan account and the supplementary retirement benefit account which are not maintained on an actuarial basis.



# SECTION 2

1976-77  
PUBLIC ACCOUNTS

## Comparative Statements of Transactions

### CONTENTS

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## INTRODUCTION

In this section, the financial transactions of the Government of Canada are set out in summary form with comparative figures for the previous four years. The financial transactions are first presented according to the accounting principles explained in Section I and referred to as the Public Accounts presentation; the second presentation is on the National Income and Expenditure basis, extended to encompass other financial transactions affecting the Consolidated Revenue Fund. This latter form of presentation is hereafter referred to as the Extended National Accounts presentation.

This form of presentation is broadly consistent with Budget Paper B which accompanied the May 25, 1976 Budget. The introduction of this section in the Public Accounts reflects the recommendations in the "Report on the Study of the Accounts of Canada" both with regard to the form of the statements and the extension of the traditional National Income and Expenditure Accounts. This section is also consistent with the proposal in the Study for a standard form of reporting the Summary Statements of federal government financial transactions in official publications.

This section is intended to provide an overview of the Government's financial operations both on the Public Accounts basis and on the Extended National Accounts basis. The Public Accounts presentation reflects the accounting procedures and conventions which have been adopted in providing Parliament with an accounting of the source and use of financial resources. The Current Transactions block of the Extended National Accounts presentation is designed primarily to facilitate economic analysis of the federal government sector on a basis consistent with that used in measuring revenue and expenditure flows in the economy as a whole. The remaining blocks show the relation between the traditional budget balance on the National Accounts basis and the government's overall financial requirements, debt transactions, and cash position.

## Public Accounts Presentation

The "Summary Statement of Transactions" table summarizes the transactions in an aggregate form. These transactions are categorized under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of the period is also shown.

This form of presentation is broadly consistent with the tables presented in the Budget Speech, the presentation in the Economic Review, the Statement of Financial Operations published each month in the Canada Gazette and is compatible with the form of presentation in other sections of the Public Accounts.

It should be noted that, in the Public Accounts presentation, budgetary expenditures for the first three years in the series

are consistent with the figures published in previous years Public Accounts. The figures have not been adjusted to take into account any changes in departmental responsibilities which may have occurred and thus are not strictly comparable. One exception to this is the treatment of Old Age Security transactions which were reclassified from non-budgetary to budgetary as of July 1, 1975. To provide a consistent historical record the Old Age Security transactions have been treated as budgetary in all years in this section.

## Extended National Accounts Presentation

This is the first time that the Government's financial transactions have been presented on an Extended National Accounts basis in the Public Accounts. This form of presentation, as earlier noted, complies with the recommendation of the Report of the Study of the Accounts of Canada, and is consistent with the tables presented in the Budget Speech.

As in the Public Accounts presentation, the transactions are categorized under four main headings: the traditional National Income and Expenditure Accounts for revenues and expenditures which are referred to herein as current transactions, loans and other transactions, foreign exchange and unmatured debt transactions. The resulting cash position at the end of the period is also shown. It may be noted that starting with the line entitled "Financial Requirements (excluding foreign exchange)", the Extended National Accounts presentation is identical to the Public Accounts presentation.

The total for Loans and Other Transactions will differ from the Non-budgetary Transactions in the Public Accounts presentation due to differences in coverage. Loans to certain agencies such as Atomic Energy of Canada Limited as well as advances to revolving funds are excluded in arriving at the total of Loans and Other Transactions in the Extended National Accounts presentation as transactions of these agencies and revolving funds are included in Current Transactions. Similarly, the receipts and disbursements of government pensions and social security accounts, such as the Unemployment Insurance Account, are included in Current Transactions whereas they appear in the Non-budgetary sector in the Public Accounts presentation. In determining the surplus or deficit of Current Transactions on a National Accounts basis, certain revenue items, such as corporate income taxes, are reflected on an accrual as opposed to a cash basis. The Loans and Other Transactions section includes the adjusting entry required to convert from the accrual basis of revenue and expenditure to a cash basis.

## SUMMARY STATEMENT OF TRANSACTIONS—PUBLIC ACCOUNTS PRESENTATION

Total financial requirements, including foreign exchange transactions, amounted to \$4,272 million for the year ended March 31, 1977. The budgetary deficit of \$6,290 million was offset by \$896 million of non-budgetary transactions and \$1,122 million of foreign exchange transactions. As a result of

these transactions and a \$4,817 million increase in unmatured debt, cash balances rose by \$545 million to \$3,597 million on March 31, 1977 as compared to \$3,052 million at the beginning of the year.

TABLE 2.1

### GOVERNMENT OF CANADA PUBLIC ACCOUNTS PRESENTATION SUMMARY STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>I. Budgetary transactions</b>					
A. Revenues .....	18,821	21,863	28,067	29,956	32,640
B. Expenditures .....	— 18,645	— 22,839	— 29,245	— 33,978	— 38,930
Surplus or Deficit ( — ) .....	176	— 976	— 1,178	— 4,022	— 6,290
<b>II. Non-budgetary transactions</b>					
A. Loans, investments and advances .....	— 1,356	— 1,693	— 2,238	— 3,300	— 2,148
B. Annuity, insurance and pension accounts .....	— 458	749	1,328	1,020	2,368
C. Other transactions .....	377	454	33	1,708	676
Net source or requirement ( — ) .....	— 1,437	— 490	— 877	— 572	896
Financial requirements (excluding foreign exchange) .....	— 1,261	— 1,466	— 2,055	— 4,594	— 5,394
<b>III. Foreign exchange transactions</b> .....	— 130	76	496	— 186	1,122
Total financial requirements <sup>(1)</sup> .....	— 1,391	— 1,390	— 1,559	— 4,780	— 4,272
<b>IV. Unmatured debt transactions</b> <sup>(3)</sup> .....	1,790	201	3,953	4,628	4,817
Change in cash balance <sup>(2)</sup> .....	399	— 1,189	2,394	— 152	545
<b>V. Cash balance at end of period</b> .....	1,999	810	3,204	3,052	3,597

<sup>(1)</sup> Cash requirement ( — )

<sup>(2)</sup> Cash decrease ( — )

<sup>(3)</sup> Excluding change in unmatured debt outstanding payable in foreign currency and change in the special non-marketable bonds held by the Unemployment Insurance Commission.

NOTE: To provide a consistent historical record, the Old Age Security transactions are treated as budgetary throughout.

## I. Budgetary transactions

### A. Revenues

In 1976-77, total budgetary revenues increased by \$2,684 million or 9% above the level of 1975-76. This increase was recorded in personal income taxes, indirect taxes excluding the oil export charge and non-tax revenues. These increases were partially offset by reductions in the oil export charge, corporate income tax and non-resident tax collections.

Personal income tax revenues rose by \$1,911 million in 1976-77. This increase of 15% over 1975-76 accompanied a similar growth in wages and salaries in 1976. Apart from the automatic operation of indexation which increased personal exemption levels and tax rate brackets by 11%, there were no changes in tax rates with a major impact on personal income tax collections in 1976-77. However, federal revenues were reduced, to the extent of some \$300 million, by the transfer to the provinces of a larger share of total personal income tax revenues which took effect at the beginning of the 1977 taxation year.

The decline in corporate tax revenues of \$371 million was primarily due to a slight fall in corporate profits in 1976 and to the fact that the level of revenues in 1975-76 had been increased by the acceleration of corporation tax payments announced in the November 18, 1974 Budget. As a result of this measure, final settlement payments in respect of both the 1974 and 1975 taxation years were received from some corporations in 1975-76.

Total indirect taxes increased by \$494 million in 1976-77. Sales tax revenues and customs import duties were higher by \$624 million reflecting increased consumer spending on goods in 1976 of almost 13%, a 15% growth in business construction

expenditures and a 9% increase in merchandise imports. The gasoline tax introduced in the June 23, 1975 Budget accounted for another \$175 million increase in revenues. This was the first full year of collection of the gasoline tax. The only revenue source decrease in this category was in the oil export charge which fell by \$402 million due to significant reductions in oil exports.

Total non-tax revenues rose by \$622 million over 1975-76. Of this increase, return on investments accounted for \$396 million including \$120 million of Bank of Canada profits. Postal revenue rose by \$171 million; approximately one-half of this increase was accounted for by the September, 1976 postal rate increases.

**TABLE 2.2**  
GOVERNMENT OF CANADA  
PUBLIC ACCOUNTS PRESENTATION  
DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>I. Budgetary transactions</b>					
<b>A. REVENUE—</b>					
Tax revenue—					
Personal income tax—					
Deductions at source .....	6,840	7,404	9,606	10,193	11,884
Other collections .....	1,538	1,822	2,104	2,516	2,736
Corporate income tax .....	8,378	9,226	11,710	12,709	14,620
Non-resident tax .....	2,920	3,710	4,836	5,748	5,377
Sales tax .....	292	324	427	482	451
Oil export tax/charge .....	3,052	3,590	3,866	3,515	3,929
Gasoline tax .....		287	1,669	1,063	661
Other excise taxes .....				425	600
Excise duties .....	400	408	414	438	485
Customs import duties .....	638	686	748	815	865
Other tax revenues .....	1,182	1,384	1,809	1,887	2,097
Total tax revenue .....	61	14	7	11	70
Total tax revenue .....	16,923	19,629	25,486	27,093	29,155
<b>Non-tax revenue—</b>					
Return on investments—					
Central Mortgage and Housing Corporation .....	367	400	447	520	606
Agriculture .....	77	79	91	114	163
Exchange Fund .....	203	220	269	252	183
Bank of Canada .....	301	373	481	583	703
Other .....	317	417	543	628	838
Total non-tax revenue .....	1,265	1,489	1,831	2,097	2,493
Postal revenue .....	470	480	486	444	615
Other .....	163	265	264	322	377
Total non-tax revenue .....	1,898	2,234	2,581	2,863	3,485
<b>Total revenue .....</b>	<b>18,821</b>	<b>21,863</b>	<b>28,067</b>	<b>29,956</b>	<b>32,640</b>

## B. Expenditures

Budgetary expenditures in 1976-77 increased by 15% over 1975-76, compared with increases of 16% and 28% in 1975-76 and 1974-75 respectively. The major portion of the increase was accounted for by a limited number of specific programs.

Government contributions to the Unemployment Insurance account, after falling slightly in 1975-76, have nearly doubled to \$1,722 million in 1976-77. The additional \$846 million accounted for 17% of the total increase in budgetary expenditures.

Public debt charges increased by \$766 million or 19% in 1976-77, due to higher average interest rates on outstanding debt and the increase in unmatured debt outstanding. The increase in interest on the public debt accounted for 15% of the total increase in budgetary expenditures.

Equalization and revenue guarantee payments to provinces increased by \$163 and \$483 million respectively from their 1975-76 levels of \$1,935 and \$461 million. The revenue guarantee payments will be eliminated over the next few years as the program is phased out. The increases in both the equalization and revenue guarantee payments accounted for 13% of the total increase in budgetary expenditures.

In addition to the above noted increases, four National Health and Welfare programs: Old Age Security, Hospital Insurance and Diagnostic Services, Medicare and the Canada Assistance Plan have increased in total by \$1,136 million or 16% from 1975-76. This compares with 19% and 17% increases for this group of four programs, for 1975-76 and 1974-75 respectively. The Old Age Security payments, which include the Guaranteed Income Supplement and the Spouse's Allowance payments, increased by \$503 million to \$4,437 million from \$3,934 million. Approximately \$350 million of this increase is due to indexation while the remainder arises from the increased provision for spouses under the Spouse's Allowance part of the legislation and volume increases of the program. Hospital Insurance and Diagnostic Services increased by \$321 million to \$2,030 million from \$1,709 million. Medicare payments increased by 26% to \$1,004 million from \$795 million in 1975-76. Payments under the Canada Assistance Plan rose to \$989 million from \$886 million. These four programs account for over 23% of the total increase in budgetary expenditures in 1976-77.

Another large increase in expenditures was recorded for Central Mortgage and Housing Corporation. Increases of \$30 million for municipal sewage treatment, \$100 million for housing programs and \$40 million for the Nova Scotia and Prince Edward Island Home Insulation Program, account for nearly all of the \$179 million or 49% increase in Central Mortgage and Housing Corporation's budgetary expenditures.

Post-secondary education payments to the provinces increased by \$114 million to \$649 million in 1976-77 from \$535 million in 1975-76. As with Hospital Insurance, Medicare and Canada Assistance Plan payments, the post-secondary education payments are transfers to the provinces based on the actual costs of these programs and are therefore sensitive to inflation.

The Department of Industry, Trade and Commerce increased its expenditure on hopper cars by \$127 million to \$167 million in 1976-77 to help alleviate serious unemployment problems in the railcar fabricating industry and to accelerate the rate of acquisition of grain hopper cars.

Local Initiatives program payments increased by 42% or \$51 million to \$175 million in 1976-77 from \$124 million in 1975-76. A new program, Western Grain Stabilization, required program costs of \$62 million in its first year.

The above rather limited list of expenditure programs accounted for over three-quarters of the total increase in budgetary expenditures in 1976-77.

Reduced requirements for payments under the Oil Price Compensation program, Two Price Wheat and the Railway Act produced the most significant reductions in 1976-77. Payments to importers of oil under the Oil Import Compensation Program amounted to \$946 million, down \$638 million from the previous year's level. The major reason for the lower cost of this program was the narrowing of the gap between the domestic and international oil prices resulting in a reduced subsidy rate. In addition, the volume of oil imports declined in 1976 by 11%. Two Price Wheat payments decreased to \$65 million from \$189 million and Railway Act payments decreased to \$281 million from \$326 million.

The total of all remaining budgetary expenditures increased by 11%.



TABLE 2.3

GOVERNMENT OF CANADA  
PUBLIC ACCOUNTS PRESENTATION  
DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>I. Budgetary transactions</b>					
<b>B. EXPENDITURES—</b>					
Agriculture.....	322	426	666	651	630
Energy, Mines and Resources—					
Oil Price Stabilization .....		157	1,162	1,584	946
Other.....	171	185	205	236	399
	171	342	1,367	1,820	1,345
Environment.....	258	316	385	453	485
External Affairs—					
Canadian International Development Agency .....	275	300	380	472	497
Other.....	113	139	170	207	233
	388	439	550	679	730
Finance—					
Public debt charges .....	2,321	2,592	3,208	3,955	4,721
Fiscal transfers and contracting-out payments .....	1,501	1,874	2,639	2,666	3,356
Other.....	126	151	159	299	245
	3,948	4,617	6,006	6,920	8,322
Indian Affairs & Northern Development .....	511	595	674	843	1,003
Industry, Trade and Commerce .....	412	400	451	628	771
Manpower and Immigration—					
Development and Utilization of Manpower .....	715	699	682	856	933
Unemployment Insurance Commission.....	40	879	923	878	1,728
Other.....	59	65	80	102	109
	814	1,643	1,685	1,836	2,770
National Defence.....	1,932	2,232	2,512	2,974	3,365
National Health and Welfare—					
Family and Youth Allowances .....	608	993	1,824	1,958	1,980
Hospital Insurance .....	961	1,066	1,308	1,709	2,030
Medicare .....	631	678	763	795	1,004
Canada Assistance Plan .....	477	507	661	886	989
Old Age Security benefits.....	2,524	3,035	3,445	3,934	4,437
Other.....	246	280	390	449	511
	5,447	6,559	8,391	9,731	10,951
National Revenue .....	237	270	355	395	447
Post Office.....	496	591	738	913	1,103
Public Works .....	374	470	525	630	683
Regional Economic Expansion .....	360	412	442	489	495
Secretary of State—					
Post-Secondary Education .....	481	485	504	535	649
Canadian Broadcasting Corporation .....	205	239	299	343	409
Bilingualism development .....	73	96	94	114	166
Other.....	167	206	259	331	347
	926	1,026	1,156	1,323	1,571
Solicitor General .....	307	350	452	584	685
Transport .....	599	827	1,306	1,196	1,313
Veterans Affairs .....	452	538	621	684	748
Other departmental expenditures .....	691	786	963	1,229	1,513
<b>Total expenditures.....</b>	<b>18,645</b>	<b>22,839</b>	<b>29,245</b>	<b>33,978</b>	<b>38,930</b>

Figures for 1974-75 to 1976-77 reflect the allocation to individual departments of their share of employer contributions to the Canadian Pension Plan, the Quebec Pension Plan and the Public Service Death Benefit Account. For 1972-73 and 1973-74 these amounts are charged to Treasury Board.

## II. Non-budgetary transactions

### A. Loans, investments and advances

Requirements for loans, investments and advances declined by \$1,152 million to \$2,148 million in 1976-77 from \$3,300 million in 1975-76. The bulk of the decline was in the requirements of Crown corporations which amounted to \$2,075 million in 1976-77 compared to \$2,820 million in 1975-76, a decrease of \$745 million. Other loans fell by \$407 million, from \$480 million in 1975-76 to \$73 million in 1976-77.

Of the decrease in loans to Crown corporations, loans to lending institutions were down \$286 million. This decrease reflects lower loan requirements by both Central Mortgage and Housing Corporation and Export Development Corporation of \$221 million and \$155 million respectively which were partly offset by an increase in loans to the Federal Business Development Bank of \$110 million. The increase in loans to the Federal Business Development Bank reflects the first full year of operations of the corporation. Among loans to other Crown corporations, requirements of the Canadian Dairy Commission decreased by \$151 million from the abnormally high 1975-76 level of \$168 million. There were net repayments of \$83 million by Air Canada while loan requirements of Atomic Energy of Canada decreased by \$50 million and loans to the Canadian National Railways decreased by \$173 million.

Part of the decline of \$407 million in other loans reflects the termination of the Winter Capital Projects Fund program in 1975. Employment Loans thus changed from net requirements of \$47 million in 1975-76 to net repayments of \$45 million in 1976-77. Repayments under the Olympic Coin program provided \$80 million more in 1976-77 than in 1975-76. Loans to developing countries decreased by \$83 million and requirements of the Airports Revolving Fund were down \$51 million.

Loans by the Department of Industry, Trade and Commerce were \$26 million less than in 1975-76. The high requirements in 1975-76 by Industry, Trade and Commerce was attributable to the purchase of Canadair Limited.

### B. Annuities insurance and pensions

The annuities, insurance and pension accounts provided \$2,368 million in 1976-77, an increase of \$1,348 million over 1975-76. The bulk of the increase reflects the \$1,159 million change in the Unemployment Insurance Account net receipts which resulted mainly from an increase of \$846 million in government contributions to the Unemployment Insurance account, and the increase in the combined employer-employee premium rate per \$100 of weekly insurable earnings to \$3.96 from \$3.36 in 1975.

The three major superannuation accounts provided \$1,580 million or \$132 million above the 1975-76 level.

### C. Other transactions

Other transactions provided \$676 million compared to \$1,708 million in 1975-76. This category includes entries which are subject to wide fluctuations such as accounts payable, cash in transit and outstanding cheques. The level of cash in transit, for example, increased by \$169 million in 1976-77 but decreased by \$665 million in 1975-76. Outstanding cheques, warrants and money orders decreased by \$360 million in 1976-77 but increased by \$366 million in 1975-76, for a net change of \$726 million.

TABLE 2.4

GOVERNMENT OF CANADA  
PUBLIC ACCOUNTS PRESENTATION  
DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>II. Non-budgetary transactions (Source/Requirement)—</b>					
<b>A. LOANS, INVESTMENTS AND ADVANCES—</b>					
Crown corporations and agencies—					
Lending institutions—					
Central Mortgage and Housing Corporation .....	— 475	— 375	— 735	— 1,058	— 837
Export Development Corporation .....	— 124	— 141	— 93	— 357	— 202
Farm Credit Corporation .....	— 43	— 170	— 243	— 297	— 277
Federal Business Development Bank .....				— 197	— 307
Municipal Development Loan Board .....	9	10	11	11	11
	— 633	— 676	— 1,060	— 1,898	— 1,612
All other Crown corporations—					
Air Canada .....	14		— 145	3	83
Atomic Energy of Canada .....	— 77	— 62	— 87	— 206	— 156
Canadian National Railways .....	2	— 205	— 143	— 213	— 40
Petro-Canada .....				— 237	— 257
Other .....	— 58	— 90	— 132	— 269	— 93
	— 119	— 357	— 507	— 922	— 463
Other loans—					
Finance—Employment loans .....	— 135	— 108	— 67	— 47	45
Regional Economic Expansion .....	— 64	— 61	— 52	— 29	— 17
Canada Development Corporation .....	— 162	— 75	— 50	—	— 10
Loans to developing countries .....	— 144	— 183	— 230	— 265	— 182
Other .....	— 99	— 233	— 272	— 139	91
	— 604	— 660	— 671	— 480	— 73
Total loans, investments and advances .....	— 1,356	— 1,693	— 2,238	— 3,300	— 2,148
<b>B. ANNUITY, INSURANCE &amp; PENSION ACCOUNTS—</b>					
Canada Pension Plan .....	43	41	53	76	98
Unemployment Insurance Account .....	— 1,351	— 282	23	— 568	591
Superannuation accounts .....	851	988	1,220	1,448	1,580
Government Annuities .....	— 13	— 19	— 21	— 10	— 1
Other .....	12	21	53	74	100
Total annuity, insurance and pension accounts .....	— 458	749	1,328	1,020	2,368
<b>C. OTHER TRANSACTIONS—</b>					
Interest and matured debt .....	369	320	424	648	696
Accounts payable and accrued salaries .....	105	444	— 109	— 33	623
Cash in transit .....	— 104	— 854	— 72	665	— 169
Outstanding cheques, warrants and money orders .....	16	539	5	366	— 360
Provincial tax collection agreements account .....	8	— 44	— 196	67	— 121
Other .....	— 17	49	— 19	— 5	7
Total other transactions .....	377	454	33	1,708	676
Net non-budgetary requirements .....	— 1,437	— 490	— 877	— 572	896

### III. Foreign exchange transactions

Foreign exchange transactions include the operation of the Exchange Fund Account to maintain orderly conditions in the exchange markets and to effect payments by various government departments for the purchase of foreign goods and services. Also included are subscriptions and notes payable to international organizations and unmatured debt payable in foreign currency. Total foreign exchange transactions provided a source of \$1,122 million during 1976-77 compared to a requirement of \$186 million in 1975-76.

### IV. Unmatured debt transactions

Marketable bonds payable in Canadian currency increased by \$2,267 million, treasury bills increased by \$1,760 million,

and net sales of Canada Savings Bonds amounted to \$787 million. In total, unmatured debt increased by \$4,817 million in 1976-77 compared to an increase of \$4,628 million in 1975-76.

### V. Cash balances at end of period

Financial requirements, including foreign exchange transactions amounted to \$4,272 million. This was more than offset by an increase of \$4,817 million in unmatured debt transactions. As a result, cash balances rose to \$3,597 million at March 31, 1977 from \$3,052 million at March 31, 1976.

TABLE 2.5

GOVERNMENT OF CANADA  
PUBLIC ACCOUNTS PRESENTATION  
DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>III. Foreign exchange transactions (Source/Requirement)—</b>					
Exchange Fund Account .....	- 125	175	673	39	1,537
International Monetary Fund—					
Subscriptions .....	- 51	- 105	44	- 89	110
Notes payable .....	103	137	- 74	73	- 364
Other international organizations—					
Subscriptions, advances and loans .....	- 107	- 125	- 141	- 158	- 265
Notes payable .....	52	70	44	- 23	106
Unmatured debt outstanding—					
Payable in foreign currency .....	- 2	- 76	- 50	- 28	- 2
Total foreign exchange transactions .....	- 130	76	496	- 186	1,122
<b>IV. Unmatured debt transactions (increase/decrease)—</b>					
Marketable bonds payable in Canadian currency .....	38	169	722	1,165	2,267
Treasury bills .....	460	615	725	865	1,760
Canada Savings Bonds .....	1,277	- 583	2,509	2,602	787
Other .....	5	- 68	- 41	- 18	8
Less:					
Unmatured debt payable in foreign currency .....	2	76	50	28	2
Securities issued to Canada Pension Plan .....	- 7	- 8	- 9	- 10	- 10
Securities investment account .....	15	-	- 3	- 4	3
Total unmatured debt transactions .....	1,790	201	3,953	4,628	4,817
<b>V. Cash balance at end of period—</b>					
In Canadian currency .....	1,984	801	3,186	3,037	3,580
In foreign currency .....	15	9	18	15	17

TABLE 2.6

GOVERNMENT OF CANADA  
PUBLIC ACCOUNTS PRESENTATION  
DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>CANADA PENSION PLAN</b>					
Receipts—					
Employer and employee contributions .....	897	1,019	1,239	1,489	1,684
Investment income .....	346	424	519	640	777
Disbursements—					
Pensions .....	– 206	– 279	– 399	– 588	– 833
Administration Expenses .....	– 23	– 24	– 30	– 34	– 41
Purchase of securities .....					
Provincial or provincial guarantee .....	– 971	– 1,099	– 1,276	– 1,431	– 1,489
Net .....	43	41	53	76	98
<b>UNEMPLOYMENT INSURANCE ACCOUNT</b>					
Receipts—					
Government contribution .....	37	878	920	876	1,722
Employer and employee contributions .....	763	1,024	1,622	2,087	2,528
Investment income .....	1	1	1	2	11
Disbursements—					
Benefits .....	– 2,021	– 2,014	– 2,351	– 3,341	– 3,456
Interest payments .....		– 28	– 30	– 14	– 2
Administration expenses .....	– 131	– 143	– 139	– 178	– 212
Net .....	– 1,351	– 282	23	– 568	591
Financial arrangements—					
Change in government advances—					
—Interest bearing .....	310	245	– 170	– 315	– 70
—Non-interest bearing .....	981		107	817	– 320
Change in Unemployment Insurance Account—					
—Warrants outstanding .....	– 3	5	42	12	10
—Other .....	63	32	– 2	54	– 211
Net .....	1,351	282	– 23	568	– 591
<b>SUPERANNUATION ACCOUNTS</b>					
<b>Public Service superannuation account—</b>					
Receipts—					
Government contribution .....	105	116	141	156	186
Employee contribution .....	115	131	155	185	229
Crown Corporations—employer and employee contributions .....	17	19	23	29	36
Interest .....	184	203	227	264	297
Actuarial liability .....	160	171	626	463	348
Other .....	13	5	6	6	19
Disbursements—					
Annuities .....	– 122	– 139	– 162	– 188	– 220
Other .....	– 15	– 24	– 23	– 24	– 60
Change in unamortized portion of actuarial deficiency .....	20	20	– 353	– 130	6
Net .....	477	502	640	761	841
<b>Canadian Forces superannuation account—</b>					
Receipts—					
Government contribution .....	79	87	91	99	114
Employee contribution .....	44	49	52	56	63
Interest .....	163	190	218	243	265
Actuarial liability .....	213	576	461	457	296
Other .....				2	1
Disbursements—					
Annuities .....	– 115	– 130	– 146	– 164	– 181
Other .....	– 5	– 6	– 9	– 8	– 9
Change in unamortized portion of actuarial deficiency .....	– 46	– 325	– 144	– 70	105
Net .....	333	441	523	615	654
<b>R.C.M.P. superannuation account—</b>					
Receipts—					
Government contribution .....	13	15	19	23	27
Employee contribution .....	8	8	11	14	15
Interest .....	9	12	14	17	20
Actuarial liability .....	18	14	38	45	33
Disbursements—					
Annuities .....	– 2	– 2	– 3	– 4	– 5
Other .....		– 1	– 1	– 1	– 1
Change in unamortized portion of actuarial deficiency .....	– 5	– 1	– 21	– 22	– 4
Net .....	41	45	57	72	85
Total superannuation accounts .....	851	988	1,220	1,448	1,580



## SUMMARY STATEMENT OF TRANSACTIONS—EXTENDED NATIONAL ACCOUNTS PRESENTATION

The National Income and Expenditure accounts were developed as a basis for economic analysis of income and expenditure flows in the economy as a whole. The concepts and definitions applied to the government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the national accounts framework. The Extended National Accounts present, in addition to the traditional national accounts revenue, expenditure and balance shown here under the heading "current transactions", the

items which account for the difference between the national accounts budget balance and total public accounts financial requirements. In 1976-77, current transactions resulted in a deficit of \$3,893 million and loans and other transactions amounted to a requirement of \$1,501 million. Foreign exchange transactions provided \$1,122 million and unmatured debt transactions amounted to \$4,817 million. As was previously noted, foreign exchange and unmatured debt transactions are identical to those reported in the Public Accounts presentation.

**TABLE 2.7**  
GOVERNMENT OF CANADA  
EXTENDED NATIONAL ACCOUNTS PRESENTATION  
SUMMARY STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>I. Current transactions<sup>(1)</sup></b>					
A. Revenues .....	20,614	23,956	30,770	33,002	36,568
B. Expenditures .....	- 20,812	- 23,801	- 30,791	- 36,498	- 40,461
Surplus or deficit ( - ) .....	- 198	155	- 21	- 3,496	- 3,893
<b>II. Loans and other transactions</b>					
A. Loans, investments and advances .....	- 1,196	- 1,423	- 1,985	- 2,831	- 2,030
B. Cash vs accruals .....	104	- 193	76	1,575	520
C. Other transactions .....	29	- 5	- 125	158	9
Net source or requirement ( - ) .....	- 1,063	- 1,621	- 2,034	- 1,098	- 1,501
Total financial requirements (excluding foreign exchange) .....	- 1,261	- 1,466	- 2,055	- 4,594	- 5,394
<b>III. Foreign exchange transactions<sup>(2)</sup></b> .....	- 130	76	496	- 186	1,122
Total financial requirements <sup>(2)</sup> .....	- 1,391	- 1,390	- 1,559	- 4,780	- 4,272
<b>IV. Unmatured debt transactions<sup>(3)</sup></b> .....	1,790	201	3,953	4,628	4,817
Change in cash balance <sup>(3)</sup> .....	399	- 1,189	2,394	- 152	545
<b>V. Cash balance at end of period</b> .....	1,999	810	3,204	3,052	3,597

<sup>(1)</sup> These current transactions are consistent with those released by Statistics Canada on August 29, 1977.

<sup>(2)</sup> Cash requirement ( - )

<sup>(3)</sup> Cash decrease ( - )

# I. Current transactions

## A. Revenues

Revenues increased by \$3,566 million or 11% in 1976-77 compared to an increase of 7% in 1975-76. This reflects the return to a more normal growth rate for personal direct taxes, which accounted for almost three-quarters of the increase in total revenues. There was also a resurgence of the growth rate in indirect taxes and investment income.

Revenue from indirect taxes resumed growth in 1976-77 following a decline in 1975-76. The decline in 1975-76 was largely attributable to the fall in the oil export charge, and to

the manufacturer's sales tax which decreased as a result of tax rate reductions, principally the rate on building materials which was lowered to 5% in the November 18, 1974 Budget.

Investment income rose 13% in 1976-77 compared to 5% in 1975-76. This higher growth reflects a significantly smaller increase in the Post Office deficit as a result of recent postal rate increases. In the Extended National Accounts definition of investment income, Post Office expenditures are netted against postal revenues.

TABLE 2.8

### GOVERNMENT OF CANADA EXTENDED NATIONAL ACCOUNTS PRESENTATION DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>I. Current transactions</b>					
<b>A. REVENUE—</b>					
Direct taxes					
Persons	9,874	11,077	14,274	15,960	18,462
Corporations	3,059	3,917	5,100	5,754	5,852
Non-Residents	298	321	440	484	522
Total Direct Taxes	13,231	15,315	19,814	22,198	24,836
Indirect Taxes	5,306	6,485	8,360	8,043	8,596
Other current transfers					
from persons	6	6	8	8	9
Investment income	1,786	1,825	2,205	2,309	2,611
Capital consumption allowances	285	325	383	444	516
Total Revenue	20,614	23,956	30,770	33,002	36,568
<b>B. EXPENDITURES—</b>					
Current goods and services					
Defence	1,998	2,283	2,586	2,985	3,351
Non-defence	3,634	4,134	5,075	5,850	6,784
Total current goods and services	5,632	6,417	7,661	8,835	10,135
Transfer payments to persons	6,466	7,479	9,111	10,985	11,803
Subsidies	647	983	2,443	3,041	2,431
Capital assistance	227	179	214	296	312
Current transfers to non-residents	305	341	441	564	574
Interest on the public debt	2,301	2,547	3,164	3,908	4,672
Transfers to provinces	4,474	4,954	6,624	7,502	9,048
Transfers to local governments	140	124	139	162	197
Gross capital formation	620	777	994	1,205	1,289
Total Expenditures	20,812	23,801	30,791	36,498	40,461

## B. Expenditures

Federal government expenditures increased by \$3,963 million or 11% in 1976-77, compared to increases of 19% and 29% in 1975-76 and 1974-75 respectively. Expenditures in all categories, except subsidies, increased.

The \$1,300 million or 15% increase in total expenditures on current goods and services accounts for 33% of the total increase in expenditures. Non-defence goods and services expenditures increased by \$934 million or 16% while defence goods and services expenditures increased by \$366 million or 12%.

Transfer payments to persons, amounted to \$11,803 million, an increase of \$818 million or 7% from 1975-76. This compares with rates of increase of 22 and 21% for 1974-75 and 1975-76. One of the main factors contributing to this lower rate of growth was the small increase in Family Allowance payments as a result of the suspension of indexing of these allowances for 1976. Another reason for the decrease in the rate of growth was the low growth in unemployment insurance benefits in 1976-77. The increase amounted to only 4% in 1976-77 compared to increases of 16 and 44% in 1974-75 and 1975-76 respectively.

Subsidies was the only expenditure category where an absolute decrease was recorded. Subsidies provided by the federal government in 1976-77 were \$610 million lower than those paid in 1975-76, largely due to decreased payments to importers of oil under the Oil Import Compensation Program.

Capital assistance to industry increased by only 5% in 1976-77 reflecting the termination of the Home Buyers Grant program. Current transfers to non-residents increased by only 2% as a result of the slow growth in the expenditures of the Canadian International Development Agency. Interest on the public debt increased by \$764 million or 20% and accounted for 19% of the total increase in the national accounts expenditures.

Transfers to provinces increased by 21% to \$9,048 million in 1976-77 from \$7,502 million in 1975-76. The growth in this category accounts for 39% of the year over year increase in expenditures. The increase resulted mainly from the Revenue Guarantee payments, Medicare payments, the Post-Secondary Education Program, and payments under the Hospital Insurance and Diagnostic Services Act. The rate of increase in transfers to local governments continued its rise in 1976-77, with an increase of 22% compared with increases of 17% in

1975-76 and 12% in 1974-75. Gross Capital Formation increased by only 7% in 1976-77 compared to increases of 21 and 28% in 1975-76 and 1974-75 respectively.

## II. Loans and other transactions

### A. Loans, investments and advances

On the Extended National Accounts basis, loans, investments and advances decreased by \$801 million in 1976-77 compared to an increase of \$846 million in 1975-76.

Loans, investments and advances to lending institutions accounted for \$299 million of the decline. Loans for regional economic development decreased by a further \$71 million. There was also a substantial change in the requirements for transportation and communications. In 1976-77 this category provided a source of \$62 million compared to a requirement of \$276 million in 1975-76. This reflects the substantial repayments by Air Canada and lower loan requirements for Canadian National Railways.

### B. Accrual accounts

This category reflects mainly the difference between actual receipts and payments and amounts receivable and payable used in arriving at current revenues and expenditures. For example, corporate taxes are recorded on an accrual basis as opposed to a collection basis in the Extended National Accounts presentation.

The accrual accounts provided a source of only \$520 million in 1976-77 compared to a source of \$1,575 million in 1975-76. The largest part of the reduction, \$871 million, occurred in the excess of corporate income tax collections over corporate tax liabilities. In addition, outstanding cheques, warrants and money orders decreased giving rise to a requirement of \$360 million in 1976-77 compared to a source of \$366 million in 1975-76.

### C. Other transactions

Other transactions provided only \$9 million in 1976-77 compared to \$158 million in 1975-76. The major portion of this decline is in the change in financial requirements of the Provincial Tax Collection Account amounting to \$188 million.

TABLE 2.9

GOVERNMENT OF CANADA  
EXTENDED NATIONAL ACCOUNTS PRESENTATION  
DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
<b>II. Loans and other transactions</b>					
<b>A. LOANS, INVESTMENTS AND ADVANCES—</b>					
Lending institutions					
Central Mortgage and Housing Corporation .....	- 475	- 375	- 735	- 1,058	- 837
Export Development Corp. ....	- 124	- 141	- 93	- 357	- 202
Farm Credit Corporation .....	- 43	- 170	- 243	- 297	- 277
Veterans Land Act .....	- 2	- 7	- 14	19	32
Federal Business Development Bank .....				- 197	- 307
Municipal Development Loan Board .....	9	10	11	11	11
	- 635	- 683	- 1,074	- 1,879	- 1,580
Regional Economic Development					
Stabilization and development loans to provinces .....	- 135	- 108	- 67	- 47	45
Regional Economic Expansion .....	- 64	- 61	- 52	- 29	- 17
Industry, Trade and Commerce—					
Miscellaneous loans .....	- 7	- 12	- 29	- 41	- 15
Electrical loans .....					- 59
	- 206	- 181	- 148	- 117	- 46
Transportation and communications					
Air Canada .....	14		- 145	3	83
Canadian National Railways .....	2	- 205	- 143	- 213	- 40
St. Lawrence Seaway .....	- 32	- 6	1		
Canadian Broadcasting Corporation .....	- 14	- 47		- 1	
Other .....	- 15	- 38	- 59	- 65	19
	- 45	- 296	- 346	- 276	62
Loans to other levels of government					
Domestic .....	- 7	- 13	- 42	- 31	- 41
International .....	- 107	- 146	- 192	- 227	- 191
	- 114	- 159	- 234	- 258	- 232
Miscellaneous					
Petro-Canada .....				- 237	- 257
Canada Development Corporation .....	- 162	- 75	- 50		- 10
Other .....	- 34	- 29	- 133	- 64	33
	- 196	- 104	- 183	- 301	- 234
Total loans, investments and advances .....	- 1,196	- 1,423	- 1,985	- 2,831	- 2,030
<b>B. ACCRUAL ACCOUNTS—</b>					
Interest accounts .....	356	319	466	704	711
Supplementary period accounts .....	- 38	- 176	- 90	- 5	615
Corporate income tax .....	- 230	- 510	- 460	333	- 538
Oil export tax .....		- 359	160	128	64
Gross capital formation .....		- 6	- 5	49	28
Outstanding cheques, warrants and money orders .....	16	539	5	366	- 360
Total cash vs. accruals .....	104	- 193	76	1,575	520
<b>C. OTHER TRANSACTIONS—</b>					
Provincial tax collection agreements account .....	8	- 44	- 196	67	- 121
Other .....	21	39	71	91	130
Total other transactions .....	29	- 5	- 125	158	9

## PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION

While the Public Accounts and the Extended National Accounts presentations result in the same total financial requirement figures, differences exist in the treatment of transactions in arriving at the budgetary surplus or deficit on a Public Accounts basis and the surplus or deficit on an Extended National Accounts basis. These differences are necessarily compensated for in the non-budgetary components of total financial requirements.

The reconciliation of transactions according to the two systems of accounts is set out in the tables that follow. The major factors which give rise to the need for a reconciliation are listed below.

In the Public Accounts presentation, post office revenues and expenditures are considered as budgetary transactions. In the National Accounts, the postal service is considered to be a business rather than governmental in nature and post office revenues and expenditures, as such, are not included in the National Accounts government sector. However, the deficit or surplus of the post office is treated as an adjustment to the investment income of its 'owner', the government.

The deficits of government business enterprises which are outside the government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and thus recorded as budgetary expenditures. In the National Accounts presentation, these deficits are netted against government investment income.

Revenues in the Public Accounts are recorded on a cash basis. While the major portion of National Accounts revenues is accounted for on a cash basis, certain items such as corporate income taxes and oil export charges are reported on an accrual basis.

Transactions of employee pension accounts and the unemployment insurance account are treated as non-budgetary in the Public Accounts, although the government's statutory contributions to these accounts and interest payments on debt held in the name of these accounts form part of budgetary expenditures. Employer and employee contributions to these accounts plus any related interest income form part of government revenues in the Extended National Accounts presentation, and benefit payments form part of government expenditures.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets are included in the National Accounts framework while both government revenues and expenditures include an allowance for the depreciation of capital assets; no such provision is made in the Public Accounts presentation.

The Extended National Accounts universe includes certain government agencies not part of the Public Accounts universe. The actual financial transactions of those agencies form part of Extended National Accounts revenue and expenditures. Transfers and loans to these agencies are thus not accounted for in the Extended National Accounts presentation.

TABLE 2.10

### GOVERNMENT OF CANADA PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION REVENUES

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
Budgetary revenues—Public Accounts .....	18,821	21,863	28,067	29,956	32,640
Deduct:					
Post Office revenues and deficit .....	— 497	— 591	— 738	— 913	— 1,103
Deficit of government business enterprises .....	— 89	— 125	— 182	— 179	— 144
Excess of accruals over collections—					
Corporate income tax .....	230	510	460	— 333	538
Oil export tax/charge .....		359	— 160	— 128	— 64
Add:					
Government pension and Social Security receipts .....	1,913	2,394	3,281	4,009	4,676
Capital consumption allowances .....	285	325	383	444	516
Miscellaneous adjustments <sup>(1)</sup> .....	— 49	— 779	— 341	146	— 491
Total revenues—Extended					
National Accounts .....	20,614	23,956	30,770	33,002	36,568

<sup>(1)</sup> These items include proceeds from the sale of existing capital assets, budgetary revenues items offset against budgetary expenditures, imputed items and an adjustment for the treatment of revenues in the supplementary period.



TABLE 2.11

GOVERNMENT OF CANADA  
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION  
EXPENDITURES

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
Budgetary expenditures—Public Accounts .....	18,645	22,839	29,245	33,978	38,930
<i>Deduct:</i>					
Budgetary transfers to funds and agencies .....	— 674	— 1,595	— 1,851	— 1,912	— 2,896
Post Office expenditures .....	— 497	— 591	— 738	— 913	— 1,103
Deficit of government business enterprises .....	— 89	— 125	— 182	— 179	— 144
<i>Add:</i>					
Expenditures of funds and agencies .....	724	983	1,309	1,477	1,500
Government pensions and Social Security disbursements .....	2,487	2,493	2,855	3,924	4,115
Capital consumption allowances .....	285	325	383	444	516
Miscellaneous adjustments <sup>(1)</sup> .....	— 69	— 528	— 230	— 321	— 457
Total expenditures—Extended					
National Accounts .....	20,812	23,801	30,791	36,498	40,461

<sup>(1)</sup> These items include reserves and write-offs, purchase of existing capital assets, budgetary revenue items offset against budgetary expenditures, expenditures of reserve accounts and revolving funds, imputed items and an adjustment for the treatment of expenditures in the supplementary period.

TABLE 2.12

GOVERNMENT OF CANADA  
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION  
NON-BUDGETARY

(in millions of dollars)

	Year Ended March 31st				
	1973	1974	1975	1976	1977
Non-budgetary transactions—Public Accounts .....	1,437	490	877	572	— 896
<i>Deduct:</i>					
Loans and advances to funds and agencies .....	— 160	— 270	— 253	— 469	— 118
Government pensions and Social Security accounts .....	— 488	727	1,296	954	2,366
Excess of accruals over collections					
Corporate income tax .....	230	510	460	— 333	538
Oil export tax/charge .....		359	— 160	— 128	— 64
Miscellaneous adjustments <sup>(1)</sup> .....	44	— 195	— 186	502	— 325
Loans and other transactions—					
Extended National Accounts .....	1,063	1,621	2,034	1,098	1,501

<sup>(1)</sup> These items include adjustments for the treatment of revenues and expenditures in the supplementary period, the change in the reserves and revolving funds and the adjustment required to bring the financial requirements of entities included in the National Accounts government sector into line with the requirements of these entities which are met through the Consolidated Revenue Fund.



# SECTION 3

**1976-77  
PUBLIC ACCOUNTS**

## **Audited Financial Statements of the Government of Canada**

### **CONTENTS**

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Statement of Revenue and Expenditure .....	3.2
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Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department.....	3.6
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## GOVERNMENT OF CANADA

## Statement of Revenue and Expenditure for the Year Ended March 31, 1977

(in millions of dollars)

	Gross Revenue	Revenue credited to appropriation	Net Revenue	
			1977	1976
REVENUE				
Tax revenue—				
Income tax—				
Personal .....	14,620		14,620	12,709
Corporation .....	5,377		5,377	5,748
Non-resident .....	451		451	482
Excise taxes—				
Sales .....	3,929		3,929	3,515
Other .....	485		485	438
Special excise tax Gasoline .....	600		600	425
Oil export charge .....	661		661	1,063
Custom import duties .....	2,097		2,097	1,887
Excise duties .....	865		865	815
Miscellaneous .....	70		70	11
Total .....	29,155		29,155	27,093
Non-tax revenue—				
Return on investments .....	2,493		2,493	2,097
Post Office—Net postal revenue .....	615		615	444
Refunds of previous years' expenditures .....	184		184	121
Services and service fees .....	59		59	48
Proceeds from sales .....	15		15	12
Privileges, licences and permits .....	35		35	38
Bullion and coinage .....	17		17	37
Premium, discount and exchange .....				2
Miscellaneous .....	67		67	64
Total .....	3,485		3,485	2,863
Revenue credited to appropriations .....				
	875	875		
Total revenue .....	33,515	875	32,640	29,956

	Gross expen- diture	Revenue credited to appropriations	Net expenditure	
			1977	1976
EXPENDITURE				
Agriculture .....	636	6	630	651
Communications .....	72	21	51	65
Consumer and Corporate Affairs .....	84		84	62
Energy, Mines and Resources .....	1,423	78	1,345	1,820
Environment .....	521	36	485	453
External Affairs .....	730		730	679
Finance .....	8,306	6	8,300	6,915
Governor General and Lieutenant-Governors .....	3		3	2
Indian Affairs and Northern Development .....	1,014	11	1,003	843
Industry, Trade and Commerce .....	771		771	628
Justice .....	85		85	82
Labour .....	32		32	40
Manpower and Immigration .....	2,770		2,770	1,836
National Defence .....	3,556	191	3,365	2,974
National Health and Welfare .....	10,965	14	10,951	9,731
National Revenue .....	476	29	447	395
Parliament .....	73		73	67
Post Office .....	1,151	48	1,103	913
Privy Council .....	33		33	32
Public Works .....	746	63	683	630
Regional Economic Expansion .....	495		495	489
Science and Technology .....	247	6	241	204
Secretary of State .....	1,581	10	1,571	1,323
Solicitor General .....	811	126	685	584
Supply and Services .....	156	41	115	98
Transport .....	1,455	142	1,313	1,196
Treasury Board .....	199	6	193	142
Urban Affairs .....	631	6	625	440
Veterans Affairs .....	783	35	748	684
Total expenditure .....	39,805	875	38,930	33,978
Total revenue .....	33,515	875	32,640	29,956
BUDGETARY DEFICIT .....	6,290		6,290	4,022

The accompanying Notes are an integral part of this statement.

Details of revenues and expenditures by departments can be found in departmental sections of Volume II.

T. K. SHOYAMA,  
Deputy Minister of Finance.

J. L. FRY,  
Deputy Receiver General for Canada.

*Auditor General's certificate*

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the expenditure and revenue of Canada for the year ended March 31, 1977 in accordance with the accounting policies referred to in Note 1 to the Financial Statements of the Government of Canada.

September 15, 1977

J. J. MACDONELL,  
Auditor General of Canada.



## GOVERNMENT OF CANADA

## Statement of Assets and Liabilities as at March 31, 1977

(in millions of dollars)

	1976-77	1975-76	Net increase or decrease (—)
<b>ASSETS</b>			
Loans, investments and advances—			
Crown corporations and agencies, Schedule A, Section 10—			
Lending institutions—			
Central Mortgage and Housing Corporation .....	9,173	8,336	837
Export Development Corporation .....	1,390	1,188	202
Farm Credit Corporation .....	2,238	1,961	277
Federal Business Development Bank .....	504	197	307
Other .....	16	16	
	13,321	11,698	1,623
All other Crown corporations—			
Air Canada .....	313	396	— 83
Atomic Energy of Canada Limited .....	1,204	1,048	156
Canadian National Railways .....	2,923	2,883	40
Petro-Canada .....	494	237	257
Other .....	1,983	1,861	122
	6,917	6,425	492
Total Crown corporations and agencies .....	20,238	18,123	2,115
Other loans, investments and advances—			
Provincial and territorial governments, Schedule B, Section 10 .....	1,414	1,281	133
National governments including developing countries, Schedule C, Section 10 .....	2,272	2,081	191
Unemployment Insurance Account—Interest-bearing advances .....		70	— 70
Municipal Development and Loan Board—Advances, Schedule D, Section 10 .....	202	213	— 11
Veterans' Land Act Fund advances—Less allowance for conditional benefits, Schedule D, Section 10 .....	476	508	— 32
Government controlled corporations, Schedule E, Section 10 .....	446	404	42
Private sector enterprises, Schedule F, Section 10 .....	137	230	— 93
Inactive loans, Schedule G, Section 10 .....	56	56	
Miscellaneous, Schedule H, Section 10 .....	184	171	13
	5,187	5,014	173
<b>TOTAL LOANS, INVESTMENTS AND ADVANCES .....</b>	<b>25,425</b>	<b>23,137</b>	<b>2,288</b>
Other assets—			
Cash in transit, Schedule J, Section 10 .....	838	669	169
Internal accounts—			
Working capital advances to revolving funds, departments and agencies, Schedule L, Section 10 .....	727	843	— 116
Unemployment Insurance advances .....	1,734	2,255	— 521
Unamortized bond flotation costs .....	140	140	
<b>TOTAL INTERNAL ACCOUNTS .....</b>	<b>2,601</b>	<b>3,238</b>	<b>— 637</b>
Foreign assets—			
Exchange Fund Account .....	3,217	4,754	— 1,537
Subscriptions, loans and advances—			
International Monetary Fund .....	1,232	1,342	— 110
Other international organizations, Schedule I, Section 10 .....	1,125	860	265
<b>TOTAL FOREIGN ASSETS .....</b>	<b>5,574</b>	<b>6,956</b>	<b>— 1,382</b>
Cash balances, Schedule J, Section 10 .....	3,597	3,052	545
<b>TOTAL ASSETS .....</b>	<b>38,035</b>	<b>37,052</b>	<b>983</b>
Less: allowance for losses on realization of assets, Schedule K, Section 10 .....	— 546	— 546	
Fixed assets (valued at one dollar) .....			
<b>NET RECORDED ASSETS .....</b>	<b>37,489</b>	<b>36,506</b>	<b>983</b>
Excess of recorded liabilities over net recorded assets, Schedule M, Section 10 .....	29,586	23,296	6,290
<b>TOTAL .....</b>	<b>67,075</b>	<b>59,802</b>	<b>7,273</b>

	1976-77	1975-76	Net increase or decrease ( - )
<b>LIABILITIES</b>			
<b>Annuity, insurance and pension accounts, Schedule N, Section 10—</b>			
Canada Pension Plan account .....	11,357	9,770	1,587
Less: provincial government securities in investment fund .....	10,851	9,362	1,489
	506	408	98
Superannuation accounts .....	15,730	14,257	1,473
Less: unamortized portion of actuarial deficiencies .....	1,723	1,830	— 107
	14,007	12,427	1,580
Government annuities .....	1,241	1,242	— 1
Other .....	407	307	100
	1,648	1,549	99
<b>TOTAL ANNUITY, INSURANCE AND PENSION ACCOUNTS .....</b>	<b>16,161</b>	<b>14,384</b>	<b>1,777</b>
<b>Other liabilities—</b>			
Interest and matured debt, Schedule O, Section 10 .....	3,743	3,032	711
Less: discount on Treasury bills .....	124	109	15
	3,619	2,923	696
Accounts payable and accrued salaries .....	1,708	1,085	623
Outstanding cheques, warrants and money orders .....	1,389	1,750	— 361
Provincial tax collection agreements account .....		50	— 50
Deposit and trust accounts, Schedule P, Section 10 .....	414	332	82
Other .....	111	101	10
<b>TOTAL OTHER LIABILITIES .....</b>	<b>7,241</b>	<b>6,241</b>	<b>1,000</b>
<b>Internal Accounts—</b>			
Undisbursed balances of appropriations to special accounts, Schedule S, Section 10 .....	38	94	— 56
<b>Foreign liabilities—</b>			
Notes payable to—			
International Monetary Fund .....	625	989	— 364
Other international organizations, Schedule Q, Section 10 .....	282	176	106
Special Drawing Rights .....	370	370	
Unmatured debt payable in foreign currency .....	164	166	— 2
<b>TOTAL FOREIGN LIABILITIES .....</b>	<b>1,441</b>	<b>1,701</b>	<b>— 260</b>
<b>Unmatured debt, Schedule R, Section 10—</b>			
Marketable bonds .....	17,888	15,623	2,265
Canada savings bonds .....	16,304	15,517	787
Special non-marketable bonds .....	72	62	10
Treasury bills .....	8,255	6,495	1,760
Total unmaturred debt outstanding .....	42,519	37,697	4,822
Less: government's holdings of unmaturred debt—			
Marketable bonds .....	— 11	— 14	3
Canada savings bonds held on account of employees .....	— 78	— 73	— 5
Special non-marketable bonds issued to Canada Pension Plan investment fund .....	— 72	— 62	— 10
Total unmaturred debt held by outside parties .....	42,358	37,548	4,810
Less: unmaturred debt payable in foreign currency .....	— 164	— 166	2
<b>TOTAL UNMATURED DEBT PAYABLE IN CANADIAN CURRENCY .....</b>	<b>42,194</b>	<b>37,382</b>	<b>4,812</b>
<b>TOTAL .....</b>	<b>67,075</b>	<b>59,802</b>	<b>7,273</b>

The accompanying Notes are an integral part of this statement.

Detailed schedules of the asset and liability accounts can be found in Section 10.

T. K. SHOYAMA,

*Auditor General of Finance.*

*Auditor General's certificate*

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the financial position of Canada as at March 31, 1977 in accordance with the accounting policies referred to in Note 1 to the Financial Statements of the Government of Canada.

September 15, 1977

J. L. FRY,  
*Deputy Receiver General for Canada.*

J. J. MACDONELL,  
*Auditor General of Canada.*

## GOVERNMENT OF CANADA

## Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department for the Year Ended March 31, 1977

(in millions of dollars)

Department	Appropriations	Expenditures	Variances		
			Unexpended Balances		Over-expenditure
			Lapsed	Carried forward	
Agriculture.....	(2)687	630	32	(1)25	
Communications .....	68	51	17		
Consumer and Corporate Affairs .....	89	84	5		
Energy, Mines and Resources .....	1,819	1,345	474		
Environment.....	516	485	31		
External Affairs.....	(3)789	730	59		
Finance.....	8,301	8,300	1		
Governor General and Lieutenant-Governors .....	3	3			
Indian Affairs and Northern Development.....	(3)1,016	1,003	13	(1)	
Industry, Trade and Commerce .....	806	771	35		
Justice.....	90	85	5		
Labour.....	33	32	1		
Manpower and Immigration .....	2,804	2,770	34		
National Defence.....	3,379	3,365	14		
National Health and Welfare .....	10,983	10,951	32		
National Revenue .....	462	447	15		
Parliament .....	75	73	2		
Post Office.....	1,154	1,103	51		
Privy Council .....	36	33	3		
Public Works .....	745	683	62		
Regional Economic Expansion.....	527	495	32		
Science and Technology .....	244	241	3		
Secretary of State.....	(4)1,593	1,571	22	(1)	
Solicitor General .....	722	685	37		
Supply and Services .....	120	115	5		
Transport.....	1,400	1,313	87		(6)
Treasury Board .....	297	193	104		
Urban Affairs .....	648	625	23		
Veterans Affairs .....	773	748	25		
<b>Total .....</b>	<b>40,179</b>	<b>38,930</b>	<b>1,224</b>	<b>25</b>	

(1) Available for expenditure in subsequent years: Department of Agriculture vote 15, 1971-72 and 1972-73, \$24,775,776; Department of Indian Affairs and Northern Development vote 30, 1971-72, \$336,764; Department of Secretary of State vote 2b, 1968-69, \$55,588.

(2) Includes \$27,668,158 carried forward from vote 15, Department of Agriculture 1971-72, 1972-73 appropriations.

(3) Includes \$862,397 carried forward from vote 30, Department of Indian Affairs and Northern Development 1971-72 appropriations.

(4) Includes \$55,588 carried forward from vote 2b, Department of Secretary of State 1968-69 appropriations.

(5) Includes \$32,588,756 carried forward from vote 30, Department of External Affairs 1975-76 appropriations.

(6) Represents an over-expenditure of \$712 in vote 97d, Department of Transport.

The accompanying Notes are an integral part of this statement.

Details of appropriations and expenditures by departments can be found in departmental sections of Volume II.

T. K. SHOYAMA,  
Deputy Minister of Finance.

Auditor General's certificate

J. L. FRY,  
Deputy Receiver General for Canada.

The accounts relating to the expenditures as set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1977 in accordance with the accounting policies referred to in Note 1 to the Financial Statements of the Government of Canada.

September 15, 1977

J. J. MACDONELL,  
Auditor General of Canada.

# Notes to the Financial Statements of the Government of Canada

## Introduction

Revisions have been made in the presentation of the financial statements in order to implement several recommendations made in the Report on the Study of the Accounts of Canada which was approved by the Standing Committee on the Public Accounts on March 9, 1976. These changes are described in the Notes to the financial statements which follow.

## 1. Significant accounting policies and practices

### i. Basic Concepts

The Government's accounting system is based on two concepts embodied in the British North America Act which provides that all duties and revenues, other than those reserved to the Provinces, "shall form One Consolidated Revenue Fund" and that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada". The Financial Administration Act further provides that "All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year" but modifies this requirement by permitting debts which are incurred during the year and paid within the following thirty days to be included in the accounts of the year.

### ii. The Government of Canada as an accounting entity

The Government of Canada for purposes of these statements is defined as the aggregate of all its departments, agencies, boards, commissions, councils, Crown corporations, funds and other bodies, except the "agency" and "proprietary" corporations listed in schedules C and D of the Financial Administration Act, and those Crown corporations that are not subject to the Financial Administration Act. This definition is consistent with that affirmed in the Report on the Study of the Accounts of Canada.

### iii. The identification of financial transactions

As noted under i., all cash receipts and payments of the Government pass through the Consolidated Revenue Fund. The identification of the Government's financial transactions therefore begins with the identification of all cash transactions that lead to changes in the balance of the Consolidated Revenue Fund. However, in addition to cash transactions, there are a number of non-cash transactions which, although not changing the balance of the Consolidated Revenue Fund, are reported in the Public Accounts in compliance with legislation and regulations.

### iv. Reporting of budgetary revenue

Revenue from parties outside the Government of Canada is recorded when received in the Consolidated Revenue Fund and is not adjusted for amounts receivable.

Revenue is reported both gross and net in the Statement of Revenue and Expenditure in which certain

receipts and revenues netted against expenditures under authority of Parliament are added in total to revenue to arrive at gross revenue. However, interdepartmental transactions have not been deducted in arriving at gross revenue from outside parties. When the recommendations of the Study of the Accounts of Canada are fully implemented such interdepartmental transactions will be disclosed.

Revenue is stated net of refunds and excludes amounts credited to asset and liability accounts in compliance with legislation and regulations.

### v. Reporting of budgetary expenditure

Budgetary expenditure includes payments made during the year and within thirty days following the end of the year on account of debts incurred for operating expenditures, capital expenditures, grants and contributions.

It also includes:

- Accruals of interest on the public debt;
- Accruals of certain salaries and wages earned but not paid at the end of the year;
- Interest and government contributions credited to pension accounts and to the Unemployment Insurance Account;
- Write-off of losses;
- Amortization of loan flotation costs and actuarial deficiencies of superannuation accounts;
- Amounts credited to undisbursed balances of appropriations to special accounts; and
- Credits to votes from other appropriations, revolving funds and other non-budgetary accounts.

In the Statement of Revenue and Expenditure, expenditure is reported both gross and net. To arrive at gross expenditure, certain receipts and revenues netted against expenditure under the authority of Parliament, are added back. However, interdepartmental transactions have not been deducted to arrive at gross expenditure to outside parties. When the recommendations of the Study of the Accounts of Canada are fully implemented, such interdepartmental transactions will be disclosed.

### vi. Definition of assets and liabilities

In the Study of the Accounts of Canada, assets are defined as "the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions prior to the accounting date", and liabilities are defined as "its financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date".

The application of these definitions to the reported assets and liabilities excludes certain balances identified as "Internal accounts" which will continue to be reported on the Statement of Assets and Liabilities until Parliamentary authority to delete them from the Accounts of Canada has been obtained.



### vii. *Reporting of assets*

For the purposes of the Public Accounts the reported assets consist of:

- The realizable or income-earning financial claims acquired on outside organizations and individuals;
- Other financial claims on outside parties that yield no income and may not be realizable but for which no authority for deletion has been obtained from Parliament; and
- The balances in "Internal accounts" for advances to working capital accounts, revolving funds and the Unemployment Insurance Account, and unamortized bond flotation costs.

Assets not reported on the Statement of Assets and Liabilities include the following:

- Accruals of revenue;
- Inventories.

### viii. *Reporting of liabilities*

For the purposes of the Public Accounts the reported liabilities consist of:

- Financial obligations to outside organizations and individuals, including government employees, except for those noted below as not reported;
- Credit balances of internal accounts included in "Undisbursed balances of appropriations to special accounts".

Liabilities not reported on the Statement of Assets and Liabilities include the following:

- Accounts payable for goods and services received in the year but not paid within thirty days from the end of the year;
- Accrued liabilities for certain retroactive salary and wage settlements and for benefits payable upon termination of employment;
- Actuarial liabilities arising from the indexing to the cost of living of superannuate pensions and annuities.

### ix. *The valuation of assets and liabilities*

Assets are valued at cost except for:

- Those reported at amounts advanced less amounts repaid or written off as authorized by Parliament;
- Short-term assets denominated in foreign currencies, which are valued at year-end closing rates of exchange; and
- Fixed assets, which are carried at the nominal value of one dollar.

Assets have not been subject to revaluation to reflect collectable or recoverable values. However, a general allowance for losses on all classes of assets has been provided. This allowance, which was created prior to 1957 by charges to budgetary expenditure, does not constitute a reserve related to any specific assets or classes of assets.

Assets and liabilities denominated in foreign currencies, other than cash and short-term liabilities, are

recorded at historical values. Cash and short-term liabilities are valued at year-end closing rates of exchange.

Other liabilities are recorded in the amounts ultimately payable except for pension and annuity obligations. The government's obligations for superannuate pensions and annuities are valued on an actuarial basis, except for the obligations under the Canada Pension Plan account and the supplementary retirement benefits account which are not maintained on an actuarial basis.

## 2. *Changes in financial statement presentation*

Significant changes have been made in the financial statements, in accordance with recommendations made in the Report on the Study of the Accounts of Canada. These changes include the following:

### i. *Statement of Revenue and Expenditure*

Revenue and expenditure are reported both gross and net in the Statement of Revenue and Expenditure in which certain receipts and revenues netted against expenditures under authority of Parliament are added back in total to revenue and expenditure to arrive at gross revenue and expenditure. Only net amounts are shown for the previous year.

### ii. *Statement of Assets and Liabilities*

—The order in which assets and liabilities are displayed in the Statement of Assets and Liabilities has been changed as recommended in the Report on the Study of the Accounts of Canada. The order of presentation in the 1975-76 Public Accounts was in accordance with liquidity.

—In both the assets and the liabilities, a new classification for internal accounts has been introduced, as explained in Note 9.

—Deferred charges and deferred revenue have been offset against the asset and liability accounts to which they apply, and the Canada Pension Plan investment fund has been deducted from the balance in the Canada Pension Plan account. The effect of these changes was as follows:

	(in millions of dollars)
	Balances at March 31, 1977
Asset balances offset against liabilities—	
Canada Pension Plan investment fund, to	
Canada Pension Plan account .....	10,851
Unamortized portion of actuarial deficiencies,	
to superannuation accounts .....	1,723
Discount on Treasury bills, to interest and	
matured debt .....	124
Cash and securities accounts, to trust accounts ..	91
Securities accounts, to unmatured debt .....	161
	12,950
Liability balances offset against assets—	
Uncollected interest capitalized (formerly	
deferred revenue), to loans, investments and	
advances .....	510
Reduction in asset and liability totals .....	13,460



### 3. Change in accounting practices

#### *Unamortized bond flotation costs*

A change has been made in the practice of amortizing commissions and discounts on bonds. All commissions and discounts on bonds issued in 1976-77, net of bond premiums, have been charged directly to budgetary expenditure. Previously, such costs had been amortized over the term of the bonds. This change is in accordance with that proposed in the Report on the Study of the Accounts of Canada.

The effect of this change is that bond commissions and discounts have increased budgetary expenditure in 1976-77 by \$9 million. The comparable increase in 1975-76 would have been \$17 million but this restatement has not been made to the 1975-76 accounts.

No change has been made in the practice of amortizing Treasury bill discounts over the term of the bills.

### 4. Amounts not included in budgetary revenue and expenditure

#### *i. Postal receipts used to defray postal expenditures*

Gross postal receipts amounting to \$103 million were used to defray certain postal expenditures under the authority of the Post Office Act, R.S., c. P-14 and are not included in either gross or net revenue and expenditure. The comparative figure for 1975-76 was \$85 million.

#### *ii. Amounts credited or charged to departmental asset and liability accounts*

	(in millions of dollars)			
	1977		1976	
	Credits	Charges	Credits	Charges
Airports revolving fund .....	41	70	30	137
National Defence—Surplus crown assets and replacement of material accounts .....	9	5	14	8
External Affairs—International assistance account .....		43		30
Transport—Railway grade crossing fund .....		27		19
Urban Affairs—National capital fund .....				5
Deposit and trust accounts .....	14	3	14	4

#### *iii. Amounts credited or charged to annuity, insurance and pension accounts*

The Unemployment Insurance Account, the Canada Pension Plan account and the Government superannuation accounts are accounts maintained separately within the Accounts of Canada and accordingly contributions and expenditures made for these accounts are not reflected in budgetary revenue and expenditure.

	(in millions of dollars)			
	1977		1976	
	Credits	Charges	Credits	Charges
Canada Pension Plan .....	2,461	874	2,129	622
Unemployment Insurance Account .....	4,222	3,631	2,940	3,508
Superannuation accounts .....	1,950	476	2,060	389
Government annuities .....	92	93	89	99
Other annuities, insurance and pension accounts .....	143	43	111	35

### 5. Refund of previous year's expenditures—Ministry of State for Urban Affairs

The Statement of Revenue and Expenditure includes an amount of \$121 million in respect of Urban Affairs under "refunds of previous years' expenditures". This item is related to the costs reimbursed to Central Mortgage and Housing Corporation under certain provisions of the National Housing Act from January 1, 1976, to March 31, 1976. Reimbursed to the Corporation in the year ended March 31, 1976, these costs were charged to appropriations provided by statutory authority in that year. However, in the year ended March 31, 1977, in order to conform with the technical details of the appropriation acts these same costs were charged to the annual appropriation providing specifically for such reimbursements and a corresponding revenue was recorded under the caption referred to above. The practice which has been followed for a number of years in fact results in an overstatement of revenues of \$121 million in the current year (\$77 million in 1975-76). The Ministry's expenditures are also overstated by a similar amount. Under Appropriation Act No 3, 1977, this practice is discontinued in 1977-78.

### 6. Loans likely to require parliamentary appropriations for write-off

The following loans are likely to require parliamentary appropriation for write-off in subsequent years:

	(in millions of dollars)	
	1977	1976
Canadian Broadcasting Corporation .....	198	198
National Capital Commission .....	38	38
Northwest Territories .....	105	105
Yukon Territory .....	43	43
	384	384

### 7. Unrecorded surpluses or deficits of revolving funds

Some surpluses or deficits resulting from the operations of these funds are not included in budgetary revenue and expenditure as required by Treasury Board regulations.

Of these surpluses, the Airports revolving fund and the Supply revolving fund accounted for \$46 million (\$65 million in 1975-76) and \$8 million (\$3 million in 1975-76) respectively. In addition, there are a number of other funds which have retained surpluses or deficits of lesser amounts.

## 8. Provincial tax collection agreements account

The excess of payments over credits in this account was \$71 million at March 31, 1977 and is included under "Other loans, investments and advances—Provincial and territorial governments". The credit balance of \$50 million in the account at March 31, 1976 is included in "Other liabilities".

## 9. Internal accounts

Certain internal accounts previously reported as assets and liabilities do not meet the new definitions recommended in the Report on the Study of the Accounts of Canada. However, these accounts will continue to be reported as "Internal accounts" on the Statement of Assets and Liabilities until such time as Parliamentary authority is obtained to delete them.

"Internal accounts" reported as assets represent deferred expenditures chargeable to subsequent years, in accordance with legislation, regulations or established practice.

"Internal accounts" reported as liabilities represent spending authority carried forward to future years.

The balances reported as "Internal accounts" in the Statement of Assets and Liabilities at March 31 were as follows:

	(in millions of dollars)	
	Balances at March 31	
	1977	1976
<b>ASSETS</b>		
Working capital advances to revolving funds, departments and agencies .....	727	843
Unemployment Insurance advances .....	1,734	2,255
Unamortized bond flotation costs .....	140	140
	2,601	3,238
<b>LIABILITIES</b>		
Undisbursed balances of appropriations to special accounts .....	38	94

## 10. International assistance account

Appropriation Act No 1, 1977 repealed outstanding authorities to carry forward appropriations in the international assistance account and discontinued the account at March 31, 1977. Commencing in 1976-77, such appropriations are subject to annual lapsing and from 1977-78, budgetary expenditure will show amounts expended rather than amounts appropriated.

In 1976-77, total disbursements in the account were \$148 million which were funded by the balance of \$43 million carried forward from the previous year and by \$105 million charged to budgetary expenditure.

## 11. Unemployment Insurance Account

The accounts in respect of the Unemployment Insurance Account which are included in the Statement of Assets and Liabilities are summarized in the following table:

	(in millions of dollars)	
	1977	1976
<b>ASSETS</b>		
Unemployment Insurance Account—Interest-bearing advances .....		70
Unemployment Insurance advances—Non-interest-bearing advances .....	1,769	2,088
Unemployment Insurance Account .....	— 35	167
	1,734	2,255
	1,734	2,325
<b>LIABILITIES</b>		
Outstanding warrants .....	118	108

## 12. Canada Pension Plan

The accounts in respect of the Canada Pension Plan which are recorded on the Statement of Assets and Liabilities are summarized in the following table:

	(in millions of dollars)	
	1977	1976
Canada Pension Plan account .....	11,357	9,770
Unmatured debt—Canada Pension Plan investment fund .....	72	62
	11,429	9,832
Canada Pension Plan investment fund—Securities of, or guaranteed by—		
Provinces .....	10,851	9,362
Government of Canada .....	72	62
	10,923	9,424
Net liability to the Canada Pension Plan .....	506	408

The liability amounts shown above do not purport to reflect any obligation of the Government of Canada to discharge the unfunded actuarial liability of the Plan. Financial statements of the Canada Pension Plan Account can be found in Section 15 of Volume II.

## 13. Unamortized portion of actuarial deficiencies of superannuation accounts

These accounts record the unamortized portions of the actuarial deficiencies in the Public Service superannuation account, the Canadian Forces superannuation account, and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges and credited to superannuation accounts.

Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1977 for the Public Service superannuation account, December 31, 1975 for the Canadian Forces superannuation account and December 31, 1974 for the Royal Canadian Mounted Police superannuation account.

Any actuarial deficiency revealed will be credited to the account and charged to unamortized portion of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in

which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases is to be credited to the superannuation accounts and charged to unamortized portion of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increases are authorized.

Adjustments for actuarial deficiencies in respect of authorized salary increases were recorded in 1976-77 in the amount of \$677 million while amortization to budgetary expenditure was \$784 million. In 1975-76 adjustments were \$965 million and amortization was \$743 million. There were no quinquennial adjustments recorded in either year.

#### 14. Unrecorded accounts payable

Some accounts applicable to the year ended March 31, 1977 are not recorded in the financial statements, but were carried over to be paid in the following year.

Accounts totalling \$46 million are disclosed in Section 11 of Volume 1 of the Public Accounts, "Summary of Accounts Properly Chargeable to 1976-77 but carried over to 1977-78". The comparative amount for 1975-76 was \$78 million.

#### 15. Retroactive salary and wage payments

A number of collective bargaining agreements have been signed, that call for retroactive payments partly applicable to 1976-77 and which have been or will be paid in 1977-78. The estimate of the retroactive payments to be made pertaining to 1976-77 is \$44 million. No provision for this has been made in the 1976-77 accounts. The comparative amount for 1975-76 was \$48 million.

#### 16. Foreign assets and liabilities

The foreign assets and liabilities recorded under these headings are those which are subject to settlement in foreign currencies. There are other foreign assets and liabilities such as foreign currencies which are included with other cash balances at their Canadian dollar equivalent and amounts denominated in foreign currencies which are held in deposit and trust accounts.

#### 17. Valuation of assets and liabilities denominated in foreign currencies

Assets and liabilities denominated in foreign currencies, other than those of a short-term nature, are recorded at historical values. The value of these assets and liabilities based on exchange rates in effect at March 31, 1977 (\$1 U.S.= \$1.0539 Canadian) are summarized in the following table.

(in millions of dollars)			
	Recorded value	Valuation at March 31, 1977 exchange rate	Over (Under) valuation
<b>ASSETS DENOMINATED IN FOREIGN CURRENCIES</b>			
Loans, investments and advances— Crown corporations and agencies .....	69	68	1
Exchange Fund account .....	3,217	3,326	(109)
Subscriptions, loans and advances—			
International Monetary Fund .....	1,232	1,344	(112)
Other international organizations .....	859	878	(19)
	5,377	5,616	(239)
<b>LIABILITIES DENOMINATED IN FOREIGN CURRENCIES</b>			
Special Drawing Rights .....	370	438	(68)
Unmatured debt .....	164	159	5
	534	597	(63)

Balances in bank accounts operated in foreign currencies are converted to Canadian currency at the year end on the basis of closing market rates.

#### 18. Maturity of Government Debt

The following amounts represent that portion of unmatured debt maturing in the next five years.

(in millions of dollars)				
	Treasury bills	Marketable bonds	Canada savings bonds	Total
1978 .....	8,255	2,732	27	11,014
1979 .....		2,100	2,692	4,792
1980 .....		2,353	146	2,499
1981 .....		2,464	948	3,412
1982 .....		1,594	824	2,418
	8,255	11,243	4,637	24,135

It should be noted however that all Canada savings bonds are redeemable on demand regardless of maturity date.

Details of unmatured debt may be found in Section 10 of this volume.

#### 19. Gross liabilities of the Government of Canada

The Statement of Assets and Liabilities has been prepared in accordance with the concept that assets are financial claims acquired by the Government of Canada on outside parties and liabilities are its financial obligations to outside parties. The deferred expenditure charges, which are deducted from certain

liabilities, are not in keeping with this concept. To arrive at the gross liabilities of the Government the amounts deducted must be added back to the total of liabilities as shown in the following table:

	(in millions of dollars)		
	Balances at March 31		Net increase or decrease (—)
	1977	1976	
Total liabilities per statement .....	67,075	59,802	7,273
Unamortized portion of actuarial deficiencies .....	1,723	1,830	— 107
Discount on Treasury bills .....	124	109	15
Undisbursed balances of appropria- tions to special accounts .....	— 38	— 94	56
	68,884	61,647	7,237

## 20. Contingent liabilities of the Government of Canada

The determinate amounts outstanding under guarantees and other contingent liabilities assumed by the Government, as now recorded, are as follows:

	(in millions of dollars)	
	1977	1976
Railway securities guaranteed as to principal and interest .....	574	583
Insured loans under the National Housing Act, 1954 .....	15,130	13,864
Other outstanding amounts .....	3,109	2,677
	18,813	17,124

Details of these contingent liabilities, together with certain indeterminate guarantees, are listed in Section 10.

## 21. Events subsequent to the end of the year

The following events have occurred subsequent to the end of the year:

- i. Under amendments to the Currency and Exchange Act passed June 27, 1977, the net income of the Exchange Fund account for the year ending December 31, 1977 is defined as including, inter alia, the deficit accumulated in the account to December 31, 1976. The deficit was \$125 million at that date.

The amendments also provide that the net income of the account for a year is to be paid into, or out of the Consolidated Revenue Fund if a loss, by March 31 of the following year. Thus the \$125 million deficit in the Exchange Fund at December 31, 1976, will be reflected in the Public Accounts of 1977-78 and has not been provided for in 1976-77. The deficit of \$125 million includes \$82 million accumulated to December 31, 1975.

- ii. Effective April 1, 1977, the \$625 million of indebtedness of the St. Lawrence Seaway Authority, to the Government of Canada, is deemed to be paid to the Authority as its capital (Supplementary Estimates "D" for 1976-77). In the Public Accounts for 1977-78 the amount will be so recorded. This change does not affect the government's ownership of the Authority, which remains total.
- iii. Cabinet approval was given on May 24, 1977 to write off loans to several least developed countries. These loans will be included in the Supplementary Estimates for 1977-78 which will then be subject to Parliamentary approval. The amount at which these loans were recorded at March 31, 1977 was \$215 million.

# SECTION 4

1976-77  
PUBLIC ACCOUNTS

## Observations by the Auditor General on the Financial Statements of the Government of Canada

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# Observations by the Auditor General on the Financial Statements of the Government of Canada

## Introduction

This section contains observations, prepared for inclusion in my Report to the House of Commons, that relate specifically to matters affecting the presentation of the financial statements of the Government of Canada for the year ended March 31, 1977. These financial statements are included in Section 3 of this volume and comprise the Statement of Revenue and Expenditure, the Statement of Assets and Liabilities and the Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department. In addition to these observations, my Report to the House of Commons will contain other comments on the results of the audit of the accounts of the Government for the year ended March 31, 1977.

Many of the observations included in this section concern matters that I commented on in previous Reports to the House of Commons. These matters relate to practices which result in serious deficiencies in the presentation of the financial position and the financial operations of the Government of Canada, even though such practices are in accordance with existing legislation and stated accounting policies. The implementation of the recommendations of the Study of the Accounts of Canada will correct some of these deficiencies. Others that relate to the valuation of loans to other governments and to government controlled organizations, are at present being studied by the Government in accordance with recommendations of the Standing Committee on Public Accounts.

## Changes in financial statement presentation

Note 2 to the financial statements describes the significant changes in the presentation of the Statement of Assets and Liabilities and the Statement of Revenue and Expenditure. The changes reflect the implementation, in whole or in part, of several recommendations contained in the Report on the Study of the Accounts of Canada.

The Statement of Revenue and Expenditure has been changed to show the amount of revenue credited to gross expenditure under the authority of the relevant Appropriation Acts. This change corrects the distortion in the reporting of revenue and expenditure commented on in my 1976 Report, except for the treatment of certain expenditures from postal revenues, as disclosed in Note 4(i) to the financial statements, and the overstatement of revenues and expenditures of the Ministry of Urban Affairs, as shown in Note 5.

Assets and liabilities have been reordered and grouped in the Statement of Assets and Liabilities to comply with the recommendations of the Study of the Accounts of Canada. Certain balances which do not meet the definition of assets and liabilities prescribed by the Study and set out in Note 1 to the financial statements, are identified as "Internal Accounts" designated for deletion in future years. Included in these "Internal Accounts" are certain advances to the Unemployment Insurance Account, working capital advances not representing financial claims on third parties, and undisbursed balances of appropriations to special accounts. In previous years I commented on the accounting inconsistency of reporting these balances as assets and liabilities of the Government of Canada. When the recommendations of the Study are fully implemented and these balances written off, this accounting inconsistency will be corrected.

Note 3 to the financial statements describes a change in accounting for bond discounts, premiums and other bond flotation costs. Only such costs incurred in the year were

charged to budgetary expenditure. In 1977-78 the Government plans to write off the balance of unamortized bond flotation costs at March 31, 1976, which is included in "Internal Accounts." This change in accounting practice implements another recommendation of the Study.

I previously indicated my support for the recommendations of the Study of the Accounts of Canada and am pleased to note the action taken in the year. A brief summary of the status of the Treasury Board Secretariat's plans for the implementation of the recommendations of the Study is contained later in this section.

## Internal accounts to be deleted

Pending parliamentary approval for write-off, the financial statements report the following balances of "Internal Accounts", as described in Note 9, as assets and liabilities:

### Assets

Working capital advances to revolving funds, departments and agencies .....	\$ 727	million
Unemployment Insurance advances .....	1,734	"
Unamortized bond flotation costs .....	140	"
	<u>\$2,601</u>	<u>million</u>

### Liabilities

Undisbursed balances of appropriations to special accounts .....	\$ 38	million
--	-------	---------

Accordingly, the reported assets and liabilities of the Government of Canada at March 31, 1977 are overstated by \$2,601 million and \$38 million respectively.

"Loans, Investments and Advances to Crown corporations and Agencies" reported in the Statement of Assets and Liabilities includes \$91 million for a stockpile of uranium concentrates administered by Uranium Canada Limited for the Department of Energy, Mines and Resources. This amount should have been classified as a departmental working capital advance and included in "Internal Accounts" designated for deletion. Subsequent to the closing of the 1976-77 accounts, the Department initiated action to correct the classification of the amount in the Accounts of Canada.

## Loans likely to require parliamentary appropriation for write-off

In my opinion, the following loans do not represent assets of the Government of Canada. The Government has recognized this and has indicated, as described below, that it intends to take action to delete them from the assets of the Government of Canada.

### CANADIAN BROADCASTING CORPORATION, NATIONAL CAPITAL COMMISSION, NORTHWEST TERRITORIES AND YUKON TERRITORY

Note 6 to the financial statements identifies the following outstanding loans as likely to require parliamentary appropriations for their write-off in subsequent years:

Canadian Broadcasting Corporation .....	\$ 198	million
National Capital Commission .....	38	"
Northwest Territories .....	105	"
Yukon Territory .....	43	"
	<u>\$ 384</u>	<u>million</u>

These loans were made before March 31, 1975, to finance capital expenditures. Since then, capital expenditures have been financed by budgetary appropriations of Canada. Payments of principal and interest on the outstanding loans have been deferred by Order in Council until 1979 pending the write-off and deletion from the Accounts of Canada of the amounts owing.

#### LOANS TO LEAST DEVELOPED COUNTRIES

As described in Note 21(iii) to the financial statements, loans to national governments include approximately \$215 million in special loan assistance to a number of least developed countries which will be written off in 1977-78 subject to obtaining the necessary parliamentary approval.

### Loans and advances, the carrying value of which is questionable

The recorded amounts of the following loans and advances, represented as assets of the Government of Canada, are questionable in view of the following circumstances:

#### LOANS TO CROWN CORPORATIONS

As pointed out in my previous Reports to the House of Commons, a number of Crown corporations, including the Canadian National Railways, the National Harbours Board and The St. Lawrence Seaway Authority, have a history of deficits and have lacked sufficient revenue to repay their outstanding loans without assistance by way of parliamentary appropriation.

Loans to the Canadian National Railways of \$1,412 million are included in the Statement of Assets and Liabilities. In 1976 the Corporation had a profit for the first time in many years and a parliamentary appropriation to meet a current deficit was not required. Whether the Corporation will be able to continue to fully repay these loans without parliamentary appropriations depends on its ability to generate the necessary funds in future years.

Loans to the National Harbours Board amounted to \$330 million at the year end. Based on the present financial circumstances of this organization, it is doubtful that it will be able to meet the principal and interest obligations on these loans.

Loans to The St. Lawrence Seaway Authority totalled \$625 million and interest in arrears amounted to \$216 million at March 31, 1977. I previously reported that it was extremely unlikely that the Seaway Authority would be able to repay its capital indebtedness. Appropriation Act No. 1, 1977, approved the conversion of \$625 million of loans to equity capital of Canada as of April 1, 1977, as disclosed in Note 21(ii), and Order in Council approval was obtained to cancel any future accrual of interest. Authority will be sought to write off the \$216 million of interest in arrears.

#### LOANS TO DEVELOPING COUNTRIES

Loans to national governments include \$1,430 million in special loan assistance to developing countries. Most of these loans bear no interest and are usually repayable over

50 years with no payments falling due in the first 10 years. A certain number carry nominal interest rates of 3/4 of 1%. Loans for such long periods with such low interest rates have the characteristics of grants and, as previously mentioned, \$215 million will be written off in 1977-78 subject to parliamentary approval.

"Subscriptions, Loans and Advances—Other International Organizations" included in "Foreign Assets" includes \$263 million of special loan assistance to international development associations. These loans are working capital advances, have no repayment terms and bear no interest. Repayment will fall due only on termination of the association. These loans also have the characteristics of grants.

#### LOANS TO ATOMIC ENERGY OF CANADA LIMITED

Included in the loans to Atomic Energy of Canada Limited are the following relating to prototype nuclear power stations:

Gentilly I, Quebec .....	\$ 88 million
Douglas Point, Ontario .....	70 "
	<u>\$ 158 million</u>

During the year, the Corporation obtained a parliamentary appropriation of \$85 million to cover accrued interest on these loans owing to Canada to March 31, 1977. The Corporation is also requesting revised terms to make the loans non-interest-bearing as of April 1, 1977.

Ontario Hydro and Hydro-Québec are committed, under contract, to offer to purchase the prototype nuclear power stations at Douglas Point and Gentilly I respectively at prices economically viable to the utilities when the stations have been demonstrated to be a safe and dependable source of power. It is not known when the sales might take place or whether the sales prices will provide for full recovery of the costs.

#### INACTIVE LOANS

Accounts in this category comprise:

Loans to China—	
Export Credits Insurance Act .....	\$ 49 million
Loans to Greece .....	7 "
	<u>\$ 56 million</u>

These loans are described in the Public Accounts as being neither currently revenue-producing nor realizable. In fact, there has been no change in the outstanding balances for over 20 years.

#### LOANS TO SAINT JOHN HARBOUR BRIDGE AUTHORITY

These loans are included in three categories as follows:

National Harbours Board—	
Saint John Harbour Bridge Authority .....	\$ 15 million
Miscellaneous—The Department of Finance—	
Saint John Harbour Bridge Authority .....	8 "
Municipal Development and Loan Board—	
Advances .....	2 "
	<u>\$ 25 million</u>

Revenues of the Saint John Harbour Bridge Authority have been insufficient to meet principal and interest payments on the National Harbours Board loan and the advances from the Municipal Development and Loan Board. The miscellaneous loan from the Department of Finance was made to cover the shortfalls on repayments of principal and interest. In these circumstances these loans cannot be regarded as fully collectable.

#### LOANS TO BE FORGIVEN

Loans to provincial governments include \$206 million for winter capital projects of which an estimated \$8 million relating to associated labour costs to May 31, 1975, is to be forgiven.

Outstanding loans of \$9 million at March 31, 1977, by the Department of Indian Affairs and Northern Development for Indian housing assistance, are non-interest-bearing and subject to conditional forgiveness.

### Deficits of Crown corporations for which parliamentary appropriations are likely to be sought

The following instances were noted where Crown corporations incurred deficits for which it appears likely that parliamentary appropriations will be sought:

#### CANADIAN DAIRY COMMISSION

The Canadian Dairy Commission reported an accumulated deficit of \$160 million at March 31, 1977, mainly the result of providing \$147 million for the deficit of the Export Equalization Account which the Minister of Agriculture has announced would be taken over by the Government.

#### CANADIAN NATIONAL RAILWAYS

Following the recovery of the overpayment of subsidies to the Canadian National Railways for 1974 and 1975, the Corporation's deficit for those years will be increased by \$22 million. For many years, the operating deficits of the Corporation after accounting for subsidies received, have been compensated for through parliamentary appropriations. Accordingly, an appropriation will likely be sought to pay to the Corporation the \$22 million.

#### ATOMIC ENERGY OF CANADA LIMITED

Parliamentary appropriations provided for \$110 million of the \$291 million excess of expenses over revenue recorded during the year, leaving a deficit of \$181 million of which \$170 million is attributable to a provision for estimated losses recorded by the Corporation. On the realization of these losses, parliamentary appropriations may be required.

### Exchange Fund Account deficit

Advances to the Exchange Fund Account at March 31, 1977, amounted to \$3,217 million. The Statement of the Account as at December 31, 1976, showed an accumulated deficit of \$125 million. Under an amendment to the Currency and Exchange Act, this deficit will be charged to budgetary expenditure in 1977-78, as disclosed in Note 21(i) to the financial statements.

### Allowance for losses on realization of assets

In assessing the valuation of the recorded assets of the Government of Canada, the allowance for losses on realization of assets should be considered. This allowance of \$546 million was established many years ago and does not constitute a provision for loss on the realization of any specific asset or class of assets. Departments are not currently required to identify delinquent loans and advances for purposes of assessing the adequacy of the allowance.

In considering the recommendations of the Study of the Accounts of Canada, two areas in which the Public Accounts Committee concluded that further study was necessary were as follows:

- the accounting of current and future loans to other governments;
- the accounting of current and future loans to government-controlled organizations whose financing is unrealistic and who therefore may not be in a position to repay such loans.

We understand that the Treasury Board Secretariat is undertaking a special study on the "Valuation of Assets" in response to the foregoing and in order to implement recommendations of the Study of the Accounts of Canada concerning the establishment of provisions for losses on specific classes of assets.

### Valuation of pension accounts

The Financial Statements of the Government of Canada do not reflect any deficiency resulting from actuarial valuation of the Canada Pension Plan account or the Supplementary Retirement Benefits account. Relevant details are as follows:

#### CANADA PENSION PLAN ACCOUNT

As stated in Note 12, the financial statements of the Government of Canada do not purport to reflect any obligation of the Government of Canada to discharge the unfunded actuarial liability of the Canada Pension Plan.

Benefits paid under the Plan are financed from current contributions and the excess of receipts over disbursements is invested in provincial and federal securities. Should contributions be insufficient to meet benefit payments in future years, the deficiency would be financed by interest received or by a drawdown of the investments of the Plan. Based on current actuarial projections, assuming the current rate of contribution is maintained, contributions will be insufficient to cover benefits in 1983 and the assets of the Plan will be exhausted by 2000. The Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the amount of the outstanding balance in the Canada Pension Plan account.

#### SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

As described in Note 13 to the financial statements, actuarial valuations of the superannuation accounts are made quinquennially. Any resulting actuarial deficiencies are recorded in the accounts and amortized to budgetary expenditure in five equal annual instalments beginning in the year in which the actuarial report is laid before Parlia-



ment. No similar actuarial valuation is made of the Supplementary Retirement Benefits account which was established in 1970 and from which increased benefits resulting from indexation were to be met.

Increased superannuation benefits paid during the year due to indexation amounted to \$131 million (\$90 million in 1975-76). In accordance with the legislation, \$126 million (\$89 million in 1975-76), representing benefit payments to superannuates in excess of their share of contributions to the Account was charged to budgetary expenditures. Only \$5 million (\$1 million in 1975-76) was charged to the Supplementary Retirement Benefits account. The magnitude of the benefit payments in excess of contributions and charged to budgetary expenditures, indicates that there could be a material actuarial liability of the Government of Canada under this plan. Since no actuarial valuation of the Account has been made, the actuarial liability is not recognized in the financial statements.

### **Implementation of the recommendations of the Study of the Accounts of Canada**

In my 1976 Report, I stated that my Office would monitor adherence to the plans for the implementation of the recommendations of the Study of the Accounts of Canada outlined by the Treasury Board Secretariat. The following comments present a brief summary of the status of the implementation of the recommendations based on our review and discussions with the Financial Administration Branch of the Treasury Board Secretariat.

In addition to the changes in the presentation format of the Statement of Assets and Liabilities and the Statement of Revenue and Expenditure commented on above, summary statements of financial transactions were introduced in Section 2 of this volume to comply with the recommendations of the Study. These summary statements are consistent with those used to report government financial transactions in the Budget Papers and the Canada Gazette. Changes in the order and grouping of balances on the Statement of Assets and Liabilities are intended to make that statement compatible with the summary statements of transactions; however, additional modifications will be required to make these statements fully consistent.

The Treasury Board Secretariat has not yet decided as to when it will seek parliamentary authority to delete "Internal Account" balances. A project to establish procedures for recording all accounts payable is underway. This project is intended to provide for the reporting of all accounts payable at March 31, 1978. Until these actions are completed, the assets and liabilities of the Government of Canada will not be reported on a basis consistent with the definitions recommend-

ed by the Study. Further, changes in appropriations for revolving funds and amendments to the Unemployment Insurance legislation will be required to treat future advances for these purposes as budgetary expenditures in the year in which such advances are made.

A further recommendation of the Study not yet implemented is the disclosure in the Statement of Revenue and Expenditure of the amount of interdepartmental transactions to be eliminated in order to arrive at revenue and expenditure involving third parties. Procedures to appropriately identify these transactions in the accounts have been initiated.

The special Study on the "Valuation of Assets" being undertaken by the Secretariat as mentioned above, will facilitate implementation of the recommendations of the Study concerning the establishment of provisions for losses on specific classes of assets.

We are informed that, as recommended in the Study, the Estimates for 1977-78 include estimates for all non-budgetary loans, investments and advances appropriations and the Government plans to present a comparison of those estimated amounts with the actual outlays for loans, investments and advances in the 1977-78 Public Accounts. No new non-lapsing appropriations are included in the 1977-78 Estimates and existing multi-year votes and instances of net voting of revenues are being phased out as recommended. However, action has not been taken to date to implement other significant recommendations of the Study concerned with the presentation of summary information in the Estimates. The Secretariat does not expect such recommendations to be implemented prior to 1980-81.

Recommendations concerning revolving funds and cost recovery are included in a position paper being prepared by the Secretariat and a draft of a revised Treasury Board policy on this subject is expected to be completed early in 1978.

The Secretariat is also developing a revised policy on commitment accounting which will provide for the implementation of recommendations of the Study in this regard. The target date for completing a draft of this policy is December 31, 1978.

Many of the issues related to the Study's recommendations on Crown corporations are addressed in the Government's Proposals concerning the direction, control and accountability of Crown corporations published in September of this year.

It is evident from the foregoing that the changes this year represent an initial step towards the full implementation of the recommendations of the Study. Further substantive changes are planned for succeeding years. My Office will continue to monitor the progress in implementing the recommendations of the Study.





# SECTION 5

1976-77

PUBLIC ACCOUNTS

## Supplementary Financial Statements

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## Financial Operations

The audited financial statements in Section 3 show the budgetary revenue and expenditure and the assets and liabilities of the Government of Canada. In order to show the magnitude and nature of the financial operations that lie behind these audited statements, this section presents statements of both total and consolidated financial operations of the Government. The effects of these operations on the debt and cash position are then disclosed in a statement that shows the changes in this position.

The Statement of the Total Financial Operations includes all the cash, non-cash and internal transactions reported during a year. The Statement of Consolidated Financial Operations excludes internal transactions and therefore shows the financial transactions between the Government and outside

parties. The effects of these operations on the debt and cash position of the Government are then presented in a Statement of Changes in the Debt and Cash Position of the Government which shows the financial resources used by the Government and the financial resources available to it from sources other than unmatured debt and cash.

## Total Financial Operations

The Statement of Total Financial Operations given in Table 5.1 translates the contents of the audited financial statements into the gross values of the transactions of the Government. Gross values for budgetary transactions are obtained by adding receipts and revenues credited to appropriations, and postal expenditure made from postal revenue, to budgetary

TABLE 5.1

### STATEMENT OF TOTAL FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA (in millions of dollars)

Type of Operation	1976-77			1975-76		
	Receipts and Other Credits	Payments and Other Charges	Net Surplus or Deficit ( - )	Receipts and Other Credits	Payments and Other Charges	Net Surplus or Deficit ( - )
<b>I Budgetary—</b>						
Budgetary revenue and expenditure .....	32,640	38,930	- 6,290	29,956	33,978	- 4,022
Add: Receipts and revenues credited to appropriations .....	875	875		783	783	
Expenditures from postal revenue .....	103	103		85	85	
	33,618	39,908	- 6,290	30,824	34,846	- 4,022
<b>II Non-Budgetary—</b>						
Loans, investments and advances—						
To Crown corporations—						
Lending institutions .....	563	2,186	- 1,623	403	2,312	- 1,909
Other Crown corporations .....	447	939	- 492	204	1,132	- 928
To others .....	2,544	2,717	- 173	2,320	2,398	- 78
	3,554	5,842	- 2,288	2,927	5,842	- 2,915
Annuity, insurance and pension accounts—						
Canada Pension Plan account .....	2,461	2,363	98	2,129	2,053	76
Unemployment Insurance account .....	4,222	4,222		2,940	2,940	
Superannuation accounts .....	2,733	1,153	1,580	2,802	1,354	1,448
Other .....	235	136	99	198	134	65
	9,651	7,874	1,777	8,069	6,481	1,588
Provincial tax collection agreements accounts .....	4,456	4,506	- 50	4,104	4,039	65
Other non-budgetary accounts .....	8,902	8,021	881	8,365	6,641	1,724
	13,358	12,527	831	12,469	10,680	1,789
Internal accounts .....	2,594	2,013	581	1,839	2,868	- 1,029
Total non-budgetary (excluding Foreign exchange) .....	29,157	28,256	901	25,304	25,871	- 567
<b>III Foreign exchange .....</b>	<b>14,134</b>	<b>13,012</b>	<b>1,122</b>	<b>6,403</b>	<b>6,589</b>	<b>- 186</b>
<b>IV Unmatured debt—</b>						
Marketable bonds .....	4,842	2,577	2,265	2,950	1,817	1,133
Treasury bills .....	23,395	21,635	1,760	19,015	18,150	865
Canada savings bonds .....	2,210	1,423	787	3,719	1,117	2,602
Other .....	10		10	11		11
	30,457	25,635	4,822	25,695	21,084	4,611
Less: Debt payable in foreign currency .....		2	2		28	28
Acquisitions of own securities .....	15	3	- 12	16		- 16
Total unmatured debt .....	30,442	25,630	4,812	25,679	21,056	4,623
	107,351	106,806	545	88,210	88,362	- 152
<b>V Cash Balances—</b>						
Net increase or decrease (-) in Receiver General cash balances ..			545			- 152
Add: Receiver General cash balances at the beginning of the year ..			3,052			3,204
Receiver General cash balances at the end of the year .....			3,597			3,052

revenue and expenditure and by disclosing the gross values of transactions in asset and liability accounts. Gross transactions are aggregated to show the magnitude of non-budgetary, foreign exchange and unmatured debt operations. The last section of the statement shows how the various financial operations affected cash balances.

In terms of absolute amounts, the financial operations of the Government of Canada from all types of transactions in 1976-77 led to receipts and other credits of \$107,351 million, payments and other charges of \$106,806 million and an increase in cash of \$545 million. In 1975-76, the corresponding figures were \$88,210 million of receipts and credits, \$88,362 million of payments and charges and a decrease in cash of \$152 million. These absolute figures should not be interpreted as being either revenue or expenditure. They are the totals of the receipts and credits and of the payments and charges which passed through the Accounts of Canada, including internal and non-cash transactions. As such, they serve as a measure of the magnitude of the transactions presented for audit and as totals to be analyzed, as in Table 5.1, to show the total values of different kinds of financial transactions.

Additional information on budgetary revenue, budgetary expenditure, non-budgetary, foreign exchange and unmatured debt operations, and changes in cash balances, are given in the following sections of this volume.

## Consolidated Financial Operations

The purpose of the Statement of Consolidated Financial Operations is to report the Government's financial operations with outside parties. The process of consolidation involves:

- the definition, identification and elimination of internal transactions; and
- the restatement of the remaining transactions.

An internal transaction takes place within the Government. An example is a transfer from one appropriation to another in which the first appropriation is charged with an expenditure and the second receives a credit to be offset against its expenditure. Since no party outside the Government is involved, such transfers are transactions internal to the Government. However, accrued wages and salaries are included in the consolidated financial operations because employees are regarded as outside parties and accrued wages and salaries are liabilities payable to them. After the elimination of internal transactions, the remaining transactions are those between the Government and outside parties.

In Table 5.2 receipts and other credits include tax revenue, excise taxes, contributions to annuity, insurance and pension accounts, non-tax revenue, and decreases in assets and increases in liabilities. Payments and other charges in the table include operating and capital expenditures, grants, contributions and other transfer payments, acquisition of assets and liquidation of liabilities.

TABLE 5.2

STATEMENT OF CONSOLIDATED FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA  
FOR THE YEAR ENDED MARCH 31, 1977  
(in millions of dollars)

	1976-77	1975-76		1976-77	1975-76
RECEIPTS AND OTHER CREDITS			PAYMENTS AND OTHER CHARGES		
TAX REVENUE—			OPERATING EXPENDITURES—		
Income tax—			Interest on public debt.....	3,323	2,696
Personal.....	14,620	12,709	Defence .....	3,007	2,754
Corporation .....	5,378	5,748	Other .....	7,450	6,157
Non-resident .....	451	482	Total Operating .....	13,780	11,607
	20,449	18,939			
Excise taxes—			CAPITAL.....		
Sales and other excise taxes .....	5,013	4,377		1,720	1,577
Other tax revenue .....	3,763	3,831			
	29,225	27,147	GRANTS, CONTRIBUTIONS AND OTHER TRANSFER PAYMENTS—		
CONTRIBUTIONS TO ANNUITY, INSURANCE AND PENSION ACCOUNTS—			Provinces—		
Canada Pension Plan .....	2,394	2,073	Fiscal transfers .....	3,113	2,462
Unemployment Insurance .....	2,467	2,033	Hospital insurance services and medical care .....	3,034	2,505
Superannuation and other annuity, insurance and pension plans .....	447	362	Other .....	2,639	2,260
	5,308	4,468		8,786	7,227
NON-TAX REVENUE—			Individuals—		
Return on investments .....	2,387	2,007	Family allowances .....	1,980	1,957
Gross Post Office revenue .....	766	561	Old age security and guaranteed income .....	4,336	2,988
Other .....	920	815	Unemployment Insurance benefits .....	3,378	3,283
	4,073	3,383	Other .....	3,769	3,139
			Businesses .....	13,463	11,367
			Others .....	700	682
				2,129	3,953
				25,078	23,229
	38,606	34,998		40,578	36,413
DECREASES IN ASSETS—			INCREASES IN ASSETS—		
Loans, investments and advances repaid by—			Loans, investments and advances to—		
Crown corporations .....	922	501	Crown corporations .....	3,009	3,144
Other .....	2,477	2,233	Other .....	2,685	2,391
Other assets—Cash in transit .....	669	1,334	Other assets—Cash in transit .....	838	669
Foreign assets—			Foreign assets—		
Exchange Fund account .....	13,851	6,330	Exchange Fund account .....	12,314	6,291
Revaluation of subscriptions to the International Monetary Fund ..	110		Subscriptions, loans and advances to—		
Other international organizations ..	2		International Monetary Fund .....		89
Decrease in Receiver General current and special deposit accounts .....		152	Other international organizations .....	267	159
			Increase in Receiver General current and special deposit accounts .....	545	
			Provincial securities purchased for the Canada Pension Plan investment fund .....	1,489	1,431
	18,031	10,550		21,147	14,174
INCREASES IN LIABILITIES—			DECREASES IN LIABILITIES—		
Other liabilities—			Other liabilities—		
Provincial tax collection agreements accounts .....	4,456	4,119	Provincial tax collection agreements accounts .....	4,506	4,054
Deposit and trust accounts .....	1,131	482	Deposit and trust accounts .....	1,217	852
Other .....	6,540	5,592	Other .....	5,757	4,764
Foreign liabilities—Notes payable to—			Foreign liabilities—Notes payable to—		
International Monetary Fund .....		73	International Monetary Fund .....	364	
Other international organizations ..	171	71	Other international organizations .....	65	94
Unmatured debt—Bonds and Treasury bills .....	29,704	25,106	Bond and Treasury bill retirements Less: Discount on Treasury bill retirements included in budgetary expenditure .....	25,632	21,087
				627	447
				25,005	20,640
	42,002	35,443		36,914	30,404
TOTAL CONSOLIDATED RECEIPTS AND OTHER CREDITS			TOTAL CONSOLIDATED PAYMENTS AND OTHER CHARGES		
	98,639	80,991		98,639	80,991

TABLE 5.3

SUMMARY OF INTERNAL FINANCIAL TRANSACTIONS OF THE GOVERNMENT OF CANADA  
ELIMINATED FOR THE STATEMENT OF CONSOLIDATED FINANCIAL OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977  
(in millions of dollars)

	1976-77				1975-76			
	Budgetary		Non-budgetary		Budgetary		Non-budgetary	
	Charges	Credits	Charges	Credits	Charges	Credits	Charges	Credits
REVENUE—								
NON-TAX—								
Return on investments .....	107				90			
Refunds of previous years' expenditure .....	121				76			
Proceeds from sales .....	4				4			
Miscellaneous .....					8			
	232				178			
EXPENDITURE—								
INTEREST ON PUBLIC DEBT—								
Canada Pension Plan account .....		33				23		
Unemployment Insurance Account .....		12				5		
Investment held for the retirement of unmatured debt .....		2				1		
Superannuation accounts .....		1,028				887		
Other annuities, insurance and pension accounts .....		103				98		
Provisions for compound and bonus interest on Canada savings bonds .....		221				241		
Treasury bill discount and bond discount and commission amortization .....		109				112		
		1,508				1,367		
OTHER EXPENDITURE—								
Government contribution to Unemployment Insurance and Government contribution as employer .....		1,743				903		
Forgiveness of debt .....		39				86		
Government contribution and amortization of actuarial deficiencies for superannuation accounts, other annuity and pension accounts, and Government contributions to Canada Pension Plan as employer .....		720				699		
Credits from appropriations to deposit and trust accounts .....		234				278		
Credits from appropriations to special accounts .....		140				162		
Other expenditures credited from revolving funds .....		26				36		
Other expenditures credited to revenue .....		147				104		
Reversal of credits to votes .....		- 118				- 92		
		2,931				2,176		
ASSETS—								
Crown corporations and agencies .....			11	110			7	294
Provincial and territorial governments .....			33	10			60	7
National governments including developing countries .....				15				
Unemployment Insurance Account—Interest-bearing advances .....			320	320			817	817
Private sector enterprises .....								1
Inactive loans .....							23	
Miscellaneous .....			2				1	
Internal accounts—								
Working capital advances .....			26	87			35	80
Unemployment Insurance Account .....			1,755	41			908	48
LIABILITIES—								
Canada Pension Plan account .....			67	37			56	32
Superannuation accounts .....			1,588	2			1,769	1
Unamortized portion of actuarial deficiencies .....			784	677			743	965
Government annuities .....			89				84	
Other .....			60				43	
Interest and matured debt .....			221				241	
Deposit and trust accounts—								
Other deposit and trust accounts .....			240	9			470	15
Internal accounts—								
Unamortized bond flotation costs .....							40	21
Unamortized Treasury bill discount—Matured debt .....			109	124			72	109
Undisbursed balances of appropriations to special accounts .....			140	25			162	7
Unmatured debt—								
Marketable bonds .....							21	
Treasury bills .....			124				109	
Uncollected interest capitalized .....			102	7			106	5
	232	4,439	5,671	1,464	178	3,543	5,767	2,402
Net eliminations from budgetary accounts .....	4,207		4,207		3,365		3,365	
	4,439	4,439	5,671	5,671	3,543	3,543	5,767	5,767



## Changes in the debt and cash position

The Statement of Changes in the Debt and Cash Position shows the financial resources used by and provided from the Government's operations during the year, together with the changes in its debt and cash position.

In the statement, transactions which neither require nor provide resources in the current year are eliminated. An example of an elimination is the Government's contribution in 1976-77 of \$1,683 million to the Unemployment Insurance Account. This amount is eliminated in the statement because it did not require financial resources, that is, it was not actually paid out nor will it be subsequently paid. However, in its place, the amount actually paid for benefits to the unemployed and the administration of the Unemployment Insurance Account, \$3,590 million, is reported, because it represents the financial resources actually used for this purpose, while the employee and employer contributions to the account of \$2,467

million are reported as a source of funds. On the other hand, accrued liabilities for salaries, wages and interest are not eliminated because they will eventually require payment.

The increase in debt and cash position was \$4,265 million in 1976-77 and \$4,744 million in 1975-76, representing the excess of resources used over resources available in each year, from sources other than debt and cash.

To finance these changes, the Government borrowed, on a net basis, \$4,810 million in 1976-77 and \$4,592 million in 1975-76. In 1976-77 this borrowing also provided an increase in cash balances of \$545 million, but in 1975-76 borrowings were supplemented by a decrease in cash balances of \$152 million.

In reporting the net increases in bonds and Treasury bills, par or face values have been used rather than the net proceeds (par values less discounts) realized.

TABLE 5.4

### STATEMENT OF CHANGES IN THE DEBT AND CASH POSITION OF THE GOVERNMENT OF CANADA FOR THE YEAR ENDED MARCH 31, 1977 (in millions of dollars)

	1976-77	1975-76
<b>FINANCIAL RESOURCES USED FOR:</b>		
Budgetary deficit .....	6,290	4,022
Deduct items which did not require or produce funds in the current year—		
Government contribution to the Unemployment Insurance Account .....	— 1,683	— 852
Provision for compound and bonus interest on Canada savings bonds .....	— 221	— 241
Amortization of deferred charges—		
Actuarial deficiencies of employee pension accounts .....	— 784	— 743
Loan flotation costs .....	— 649	— 486
Other .....	— 1,425	— 1,432
	1,528	268
Loans, investments and advances to Crown corporations .....	3,009	3,143
Loans, investments and advances to other parties outside the Government .....	2,680	2,393
Increase in cash in transit .....	169	
Increase in working capital advances to revolving funds, departments and agencies .....		40
Benefits to the unemployed and administration of the Unemployment Insurance Account .....	3,590	3,484
Repayment of interest-bearing loans by the Unemployment Insurance Account .....	70	315
Discounts on bonds and Treasury bills issued during the year .....	664	544
Decrease in undisbursed balances of appropriations to special accounts .....	171	201
Revaluation to the capital of the International Monetary Fund and subscriptions to other international organizations .....	— 16	94
Reduction in notes payable to the International Monetary Fund and other international organizations .....	431	177
Pensions paid under the Canada Pension Plan .....	837	589
Provincial securities purchased for the Canada Pension Plan investment fund .....	1,489	1,431
Pensions paid from superannuation and other pension accounts .....	609	521
	13,703	12,932
	15,231	13,200
<b>FINANCIAL RESOURCES PROVIDED FROM:</b>		
Repayments of loans by Crown corporations .....	922	500
Repayments of loans by other parties outside the Government .....	2,400	1,916
Decrease in cash in transit .....		665
Decrease in working capital advances to revolving funds, departments and agencies .....	177	
Reduction in interest bearing advances to the Unemployment Insurance Account .....	70	315
Employee and employer contributions to the Unemployment Insurance Account .....	2,467	2,056
Decrease in advances to the Exchange Fund account .....	1,537	39
Increase in non-interest-bearing notes payable to the International Monetary Fund .....	73	73
Employee and employer contributions to the Canada Pension Plan .....	2,394	2,073
Employee and employer contributions to superannuation and other annuity, insurance and pension accounts .....	447	362
Increase in other liabilities .....	552	457
	10,966	8,456
<b>INCREASE IN DEBT AND CASH POSITION .....</b>	<b>4,265</b>	<b>4,744</b>
<b>CHANGES IN DEBT AND CASH POSITION COMPONENTS—</b>		
<b>UNMATURED DEBT PAYABLE TO PARTIES OUTSIDE THE GOVERNMENT—</b>		
Increase in marketable bonds and Canada savings bonds (at par value) .....	3,050	3,727
Increase in Treasury bills, at face value .....	1,760	865
	4,810	4,592
<b>CASH BALANCES—INCREASE 1977, DECREASE 1976 .....</b>	<b>— 545</b>	<b>152</b>
<b>CHANGE IN DEBT AND CASH POSITION .....</b>	<b>4,265</b>	<b>4,744</b>

TABLE 5.5

SUMMARY OF INTERNAL FINANCIAL TRANSACTIONS OF THE GOVERNMENT OF CANADA  
ELIMINATED FOR THE STATEMENT OF CHANGES IN THE DEBT AND CASH POSITION  
FOR THE YEAR ENDED MARCH 31, 1977  
(in millions of dollars)

	1976-77				1975-76			
	Budgetary		Non-budgetary		Budgetary		Non-budgetary	
	Char- ges	Credits	Char- ges	Credits	Char- ges	Credits	Char- ges	Credits
Internal transactions eliminated in the Statement of Consolidated								
Financial Operations.....	232	4,439	5,671	1,464	178	3,543	5,767	2,402
Add: Interest accrued on deposit and trust accounts .....		13	13			11	11	
Forgiveness of debt—Veterans' Land Act Fund .....		2	7	5		4	8	4
Advances not involving funds—								
Other international organizations .....				171				71
Non-interest-bearing notes payable .....			171				71	
Deduct: Treasury bill discount and bond discount and								
commission amortization .....		— 109				— 112		
Internal accounts—								
Unamortized bond flotation costs .....							— 40	— 21
Unamortized Treasury bill discount—Matured debt .....			— 109	— 124			— 72	— 109
Unamortized discounts on unmatured debt—								
Marketable bonds .....							— 21	
Treasury bills .....			— 124				— 109	
	232	4,345	5,629	1,516	178	3,446	5,615	2,347
Net eliminations from budgetary accounts .....	4,113			4,113	3,268			3,268
Eliminations for the Statement of Changes in the Debt and Cash								
Position .....	4,345	4,345	5,629	5,629	3,446	3,446	5,615	5,615



# SECTION 6

1976-77  
PUBLIC ACCOUNTS

## Budgetary Revenue

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## BUDGETARY REVENUE

Budgetary revenue consists of all revenue that has not been allocated to a special purpose. It includes all tax revenues from income tax, oil export charge, excise taxes and duties, and customs import duties subject to the exceptions noted in the following paragraph. In addition, budgetary revenue includes returns received on investments, postal revenue net of both disbursements and revenues credited to the votes of the Post Office, and certain other non-tax revenues. The main items included in other non-tax revenues are fees, sales, privileges, licences, permits and bullion and coinage transactions and refunds of previous years' expenditures. Budgetary revenue also includes other internal transactions that do not lead to changes in the balance of the Consolidated Revenue Fund as disclosed under the Identification of Financial Transactions. Details are given in section 1.

Budgetary revenue is stated net of refunds paid and excludes:

1. taxes collected by the Government of Canada on behalf of participating provinces in accordance with Federal Provincial Agreements;
2. receipts from the air transportation tax credited to both the Airports Revolving Fund and budgetary expenditures of the Ministry of Transport;
3. contributions to the Canada Pension Plan, Unemployment Insurance and superannuation accounts;
4. receipts and revenues credited to appropriations;
5. receipts and revenues credited to special and departmental accounts;
6. receipts and revenues credited to revolving funds.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability

relates to the income of a taxation year but the system of collecting personal and corporation income taxes by payroll deductions and instalments produces a distribution of receipts throughout the year.

The following tax changes had an impact on this year's budgetary revenue:

- Doubling of limits on the child care expense deduction;
- Increase in contribution limits on deferred income plans;
- Increase in income subject to the low rate of tax for Canadian-controlled private corporations;
- Removal of the federal sales tax from energy-conserving equipment;
- Increase in the tax on high energy-consuming vehicles;
- New tax on automobile air conditioners; and
- Extension of the air transportation tax.

Tax revenue increased \$2,062 million in 1976-77 compared to an increase of \$1,607 million in 1975-76.

The increase of \$1,911 million in personal income tax accounted for 93% of the increase in tax revenues and for 45% of total budgetary revenue in 1976-77 compared to 43% in 1975-76. Increases were recorded in all components of taxes excluding the oil export charge. Non-tax revenues increased by \$622 million or 22% over the previous year.

Under fiscal arrangements that became operative in 1962, the federal government entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown here.

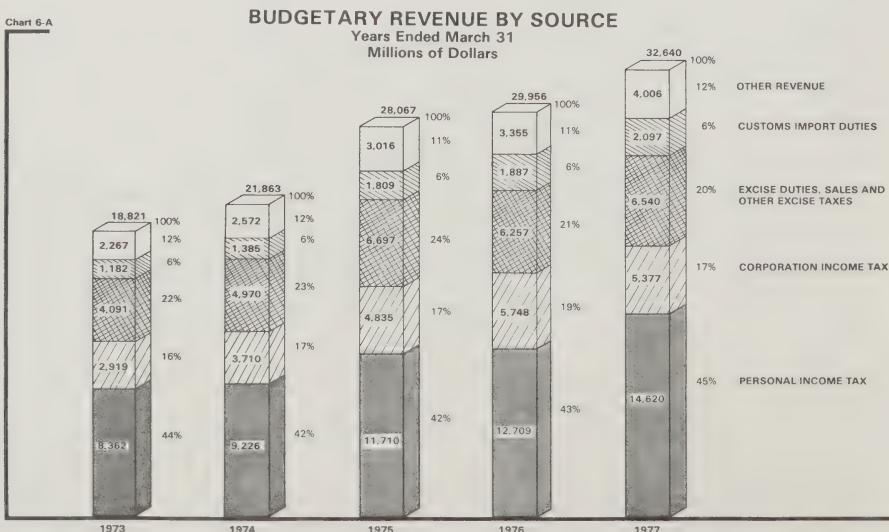




TABLE 6.1

## BUDGETARY REVENUE BY MAJOR SOURCE

(in millions of dollars)

SOURCE	Year ended March 31				Increase or decrease ( - )	
	1977		1976			
	Amount	%	Amount	%	Amount	%
Tax revenue—						
Income tax—						
Personal .....	14,620	45	12,709	43	1,911	15
Corporation .....	5,377	17	5,748	19	— 371	— 6
Non-resident .....	451	1	482	2	— 31	— 6
Excise taxes—						
Sales .....	3,929	12	3,515	12	414	12
Oil export charge .....	661	2	1,063	3	— 402	— 38
Other .....	485	1	438	1	47	11
Special excise tax—Gasoline .....	600	2	425	1	175	41
Customs import duties .....	2,097	6	1,887	6	210	11
Excise duties .....	865	3	815	3	50	6
Miscellaneous .....	70		11		59	
	29,155	89	27,093	90	2,062	8
Non-tax revenue—						
Return on investments .....	2,493	8	2,097	7	396	19
Post Office—Net postal revenue .....	615	2	444	2	171	39
Refunds of previous years' expenditure .....	184	1	121	1	63	52
Services and service fees .....	59		48		11	23
Proceeds from sales .....	15		12		3	25
Privileges, licences and permits .....	35		38		— 3	— 8
Bullion and coinage .....	17		37		— 20	— 54
Premium, discount and exchange .....			2		— 2	— 100
Miscellaneous .....	67		64		3	5
	3,485	11	2,863	10	622	22
Total budgetary revenue .....	32,640	100	29,956	100	2,684	9

All amounts are net after deduction of refunds and drawbacks.

TABLE 6.2

## MAJOR SOURCE OF BUDGETARY REVENUE BY MONTH

(in millions of dollars)

MONTH	Personal income tax		Corpora- tion income tax	Non- resident tax	Sales tax	Oil export charge	Special excise tax on gasoline	Customs import duties	Other excise taxes and duties	Non- tax revenue	Total
	Deductions at source	Other collec- tions									
April, 1976 .....	606	301	344	34	196		9	183	130	207	2,010
May .....	348	907	404	30	284	71	57	139	109	129	2,478
June .....	819	182	459	25	336	72	48	180	124	403	2,648
July .....	1,184	286	470	45	348	72	59	165	107	201	2,937
August .....	1,116	132	368	33	344	70	51	161	111	153	2,539
September .....	1,047	122	315	21	298	55	56	182	106	277	2,479
October .....	1,159	197	350	34	318	51	63	177	112	174	2,635
November .....	1,216	106	331	43	348	48	54	195	157	122	2,620
December .....	1,101	93	362	29	357	48	52	151	95	428	2,716
January, 1977 .....	1,607	241	467	86	354	47	45	151	101	251	3,350
February .....	1,026	63	430	39	289	47	43	155	105	95	2,292
March .....	1,092	135	973	32	299	39	30	218	128	632	3,578
Supplementary .....	— 437	— 29	104		158	41	33	40	35	413	358
Total .....	11,884	2,736	5,377	451	3,929	661	600	2,097	1,420	3,485	32,640

Table 6.3 presents a comparison of tax revenue and old age security taxes on a per capita basis for the last five years.

TABLE 6.3

TAX REVENUE AND OLD AGE SECURITY TAXES PER CAPITA<sup>(2)</sup>

Year ended March 31	Tax revenue	Old age security tax <sup>(1)</sup>	Total
	\$	\$	\$
1973 .....	671	101	772
1974 .....	772	112	884
1975 .....	989	138	1,127
1976 .....	1,182	1,182	1,182
1977 .....	1,262	1,262	1,262

<sup>(1)</sup> The old age security taxes were eliminated after 1971 but amounts determined by reference to the previously existing old age security tax rates were credited to the Old Age Security Fund.

Under amendments to the Old Age Security Act, which came into effect at the end of June, 1975, the Old Age Security Fund ceased to exist, benefits paid are to be charged to budgetary expenditure and transfers of personal and corporation income taxes and sales tax previously made to the fund were discontinued.

<sup>(2)</sup> Based on October 1, population of each year.

## Personal income tax

In 1976-77 personal income tax was again the largest source of government revenue. The increase was due mainly to a higher level of personal incomes in 1976-77.

The concentration of personal income tax refunds in the early months of the year accounts for the relatively low level of deductions at source in April, May and June. Other collections, which represent taxes paid directly by individuals, were higher in May, reflecting the payment of balances due for the taxation year 1975, and in April, July, October and January, reflecting the payment of quarterly instalments for the taxation year 1976.

## Corporation income tax

Corporation income tax was the second largest source of government revenue.

## Non-resident tax

Revenue in this category is derived from tax withheld from dividends, interest, rents, royalties, alimony and income from estates and trusts paid to non-residents.

## Excise taxes

Excise taxes including sales tax, oil export charge and gasoline tax totalled \$5,675 million, 17% of total budgetary revenue.

From a revenue standpoint the general sales tax was the most important tax levied under the Excise Tax Act. Included in excise tax is \$661 million in oil export charge, applicable to exports made since the beginning of March 1974, imposed under the Excise Tax Act.

Receipts from the gasoline tax were \$600 million. Under certain conditions the amounts received may be refunded to purchasers. As of March 31, 1977, \$766 million was received and \$166 million refunded and charged to revenue. This special excise tax in part offset the oil export charge decrease in revenue due to the reduction in the rate of the charge and significant reduction in the volume of oil exported.

The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax, the oil export charge and the gasoline tax was \$485 million.

## Excise duties

Excise duties are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act).

TABLE 6.4

(in millions of dollars)

EXCISE TAX AND DUTY COLLECTIONS	Year ended March 31		Increase or decrease ( - )	
	1977	1976	Amount	%
Sales tax .....	3,929	3,515	414	12
Excise taxes—				
Cigarettes, tobacco and cigars .....	405	370	35	9
Jewellery, watches, ornaments, etc. ....	30	32	- 2	- 6
Matches and lighters .....	3	3		
Oil export charge .....	661	1,063	- 402	- 38
Special excise tax—Gasoline .....	600	425	175	41
Wines .....	10	12	- 2	- 17
Sundry commodities .....	35	19	16	84
Interest and penalties .....	3	3		
Less: refunds .....	- 1	- 1		
	1,746	1,926	- 180	- 9
Excise duties—				
Cigarettes, tobacco and cigars .....	317	290	27	9
Spirits .....	366	352	14	4
Beer .....	184	184		
Licences .....	(1)	(1)		
	867	826	41	5
Less: refunds and drawbacks .....	- 2	- 11	9	
Total .....	6,540	6,256	284	5

<sup>(1)</sup> Less than \$500,000.

## Non-Tax Revenue

## Return on investments

These receipts consisted of interest derived from loans and advances, also from transfers of profit, surplus, dividend and investments in productive assets.

Details are given in table 6.9.

TABLE 6.5

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
RETURN ON INVESTMENTS	1977	1976	
Crown Corporations—			
Lending institutions—			
Bank of Canada .....	703	583	120
Central Mortgage and Housing Corporation .....	606	520	86
Export Development Corporation .....	77	59	18
Farm Credit Corporation .....	134	108	26
Federal Business Development Bank .....	17		17
Other .....	1	1	
	1,538	1,271	267
All other Crown corporations—			
Air Canada .....	32	30	2
Atomic Energy of Canada Limited .....	125	15	110
Canadian National Railways .....	104	91	13
St. Lawrence Seaway Authority .....	22	24	- 2
Other .....	57	22	35
	340	182	158
	1,878	1,453	425
Other loans, investments and advances—			
Provincial and territorial governments .....	99	48	51
National governments .....	6	21	- 15
Unemployment Insurance Account .....	1	14	- 13
Municipal Development Board .....	11	12	- 1
Veterans' Land Act Fund .....	27	28	- 1
Other .....	24	6	18
	168	129	39
	2,046	1,582	464
Foreign assets—			
Exchange fund account .....	183	252	- 69
International monetary fund .....	1	1	
	184	253	- 69
Working capital advances to revolving funds, departments and agencies .....			
	55	60	- 5
Other accounts—			
Interest bearing deposits with chartered banks .....	202	194	8
Other .....	6	8	- 2
	208	202	6
Total .....	2,493	2,097	396

## Post Office revenue

Gross receipts from Post Office operations were \$766 million but authorized disbursements from revenue for salaries and rent allowances, other allowances and commissions at semi-staff and revenue offices, commission at sub-offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, in the amount of \$103 million and revenue credits to expenditure of \$48 million reduced net revenue to \$615 million.

TABLE 6.6

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
POST OFFICE REVENUE	1977	1976	
Postage—			
In Canada .....	718	529	189
From foreign countries .....	22	11	11
Money orders .....	11	9	2
Rental of post office boxes .....	9	7	2
Sale of philatelic values .....	6	5	1
Gross postal revenue .....	766	561	205
Less—			
Expenditure charged directly to revenue—			
Salaries and allowances—			
Revenue post offices .....	- 26	- 20	- 6
Semi-staff post offices .....	- 60	- 47	- 13
Sub-post offices .....	- 8	- 9	1
Postage and transit charges to or through foreign coun- tries .....	- 6	- 6	
Other .....	- 3	- 3	
	- 103	- 85	- 18
Less—	663	476	187
Receipts credited to appropri- ations .....	- 48	- 32	- 16
Net postal revenue .....	615	444	171

## Refunds of previous years' expenditure

Central Mortgage and Housing Corporation received \$121 million in reimbursement of losses resulting from the operation of public housing projects, the Department of Regional Economic Expansion received \$5 million resulting from adjustments to projects financed by the Atlantic Development Board, the Department of National Defence received \$2 million mainly from adjustments to cost and adjustments to contracts with the United States Government and the Department of Veterans Affairs received \$2 million mainly from refunds of veterans pensions, allowances and re-establishment credits. Other refunds amounted to \$84 million.

## Other non-tax revenue

Other non-tax revenue totalled \$193 million. Details of the collection of such revenues by department are given in table 6.10.

## Non-Budgetary Receipts

Table 6.7 presents a comparison of revenue not credited to budgetary revenue accounts but to non-budgetary accounts.

TABLE 6.7

(in millions of dollars)

NON-BUDGETARY RECEIPTS	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Taxes collected on behalf of the provinces .....	4,456	4,104	352
Receipts from the air transportation tax .....	70	53	17
Contributions to Canada Pension Plan, Unemployment Insurance Account and superannuation accounts .....	4,882	4,138	744
Receipts and revenues credited to votes .....	875	783	92
Receipts and revenues credited to special and departmental accounts .....	23	28	- 5
Receipts and revenues credited to revolving funds .....	1,876	1,673	203
Total .....	12,182	10,779	1,403

TABLE 6.8

(in millions of dollars)

RECEIPTS AND REVENUE CREDITED TO APPROPRIATIONS	Year ended March 31			1976		
	1977			1976		
	Interdepart- mental receipts	Sales, fees and receipts	Total	Interdepart- mental receipts	Sales, fees and receipts	Total
Agriculture .....	(2)	6	6	(2)	7	7
Communications .....	3	18	21	3	12	15
Energy, Mines and Resources .....	72	6	78	53	6	59
Environment .....	34	2	36	30	5	35
External Affairs .....	(2)	(2)	(2)	(2)	(2)	(2)
Finance .....	2	4	6	2	3	5
Indian Affairs and Northern Development .....		11	11		11	11
Labour .....				(2)	(2)	(2)
Manpower and Immigration .....	(2)		(2)	(2)	(2)	(2)
National Defence .....	16	175	191	13	184	197
National Health and Welfare .....	14		14	12		12
National Revenue .....	27	2	29	24	2	26
Post Office .....		48	48		32	32
Public Works .....	46	17	63	38	15	53
Science and Technology .....	6	(2)	6	5	(2)	5
Secretary of State .....	5	5	10	7	4	11
Solicitor General—						
Royal Canadian Mounted Police .....	11	115	126	13	96	109
Supply and Services .....	40	1	41	41	1	42
Transport .....	52	90	142	15	106	121
Treasury Board .....	6		6	5		5
Urban Affairs .....		6	6		6	6
Veterans Affairs .....		35	35		32	32
	334	541	875	261	522	783

(1) Receipts from the air transportation tax which came into effect on December 1, 1974 have been credited as follows:

	1977	1976
Transport—		
Working capital advances—		
Airports revolving fund .....	41	30
Budgetary expenditures .....	29	23
	70	53

(2) Less than \$500,000.

Particulars	Amount invested at March 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>LOANS, INVESTMENTS AND ADVANCES—</b>						
<b>CROWN CORPORATIONS AND AGENCIES—</b>						
Lending institutions—						
Central Mortgage and Housing Corporation .....	9,173,225,727	606,220,006	605,826,737	393,269		
Export Development Corporation .....	1,390,255,188	77,441,943	76,549,433	892,510		
Farm Credit Corporation .....	2,226,254,171	131,782,201	131,782,201			
Farm Syndicates Credit Act .....	11,629,001	887,961	887,961			
Federal Business Development Bank .....	504,000,000	17,394,594	17,394,594			
Bank of Canada .....	5,920,000	703,240,240		703,240,240		
Canada Deposit Insurance Corporation .....	10,000,000	812,500			812,500	
Total—Lending institutions .....	13,321,284,087	1,537,779,445	832,440,926	704,526,019	812,500	
All other Crown corporations—						
Air Canada .....	313,046,261	31,958,273	31,958,273			
Atomic Energy of Canada Limited .....	1,204,042,537	124,652,412	124,652,412			
Canadian National Railways .....	2,922,176,545	104,327,115	104,324,504			2,611
Yarmouth-Bar Harbour ferry services .....	420,572	7,000	7,000			
Petro Canada .....	493,799,853					
	4,933,485,768	260,944,800	260,942,189			2,611
Other—						
Transport, communications and other services—						
Transport—						
Canadian National (West Indies) Steamships Limited .....	325,000					
National Harbours Board—Belledune, Trois- Rivières and Vancouver .....						
	329,852,906	2,435,519	2,435,519			
Saint John Harbour Bridge Authority .....	14,912,772	1,023,801	1,023,801			
Northern Transportation Company Limited .....	65,600,000	2,701,943	2,701,943			
St. Lawrence Seaway Authority .....	624,950,000	22,014,180	22,014,180			
Communications and other services—						
Canadian Broadcasting Corporation—						
Working capital .....	9,000,000					
Loans .....	198,321,410					
Advances to CBC for educational television facilities to provincial authorities .....	1,159,506	38,095	38,095			
Teleglobe Canada .....	26,651,806	1,473,113	1,473,113			
Canadian Patents and Development Limited .....	296,199					
Northern Canada Power Commission .....	170,559,028	66	66			
	1,441,628,627	29,686,717	29,686,717			
Processing, marketing and sales—						
Canadian Commercial Corporation .....	15,800,000	323,547	323,547			
Canadian Dairy Commission .....	216,456,191	26,686,713	26,686,713			
Canadian Film Development Corporation .....	2,498,880					
Canadian Saltfish Corporation .....	8,781,000	714,902	714,902			
Freshwater Fish Marketing Corporation .....	11,182,251	863,964	863,964			
Loto Canada .....	1	91,233	91,233			
Uranium Canada Limited .....	90,694,362	14,130,750		14,130,750		
Crown Assets Disposal Corporation .....	300,000					
	345,712,685	42,811,109	28,680,359	14,130,750		
Development and maintenance—						
Cape Breton Development Corporation .....	10,000,000					
Loan for development of Prince Mine .....	13,600,000					
National Capital Commission .....	87,331,383	2,871,965	2,871,965			
	110,931,383	2,871,965	2,871,965			
Manufacturing and construction—						
Canadian Arsenals Limited .....	3,500,000					
Eldorado Nuclear Limited .....	57,139,002					
Royal Canadian Mint .....	24,542,000	4,020,251	2,298,277	1,721,974		
	85,181,002	4,020,251	2,298,277	1,721,974		
Total—All other Crown corporations .....	6,916,939,465	340,334,842	324,479,507	15,852,724		2,611
Total Crown corporations and agencies .....	20,238,223,552	1,878,114,287	1,156,920,433	720,378,743	812,500	2,611



## Return on Investments—Continued

Particulars	Amount invested at March 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—</b>						
<b>PROVINCIAL AND TERRITORIAL GOVERNMENTS—</b>						
<b>NEWFOUNDLAND—</b>						
Finance—						
Federal-provincial employment loans program .....	3,661,214					
Overpayment to province arising out of Federal Provincial Fiscal Arrangements Act, 1972 .....	3,010,000	472,862	472,862			
Special development loans .....	6,700,000					
Winter capital projects fund .....	8,685,137					
Regional Economic Expansion—						
Atlantic Development Board carry-over projects .....	1,228,514	58,760	58,760			
Loans pursuant to the Atlantic Provinces Power Development Act .....	90,029,758	6,813,148	6,813,148			
Special Area Agreements—						
Advances .....	24,744,346					
Loans .....	23,405,025	733,020	733,020			
	161,463,994	8,077,790	8,077,790			
<b>NOVA SCOTIA—</b>						
Finance—						
Federal-provincial employment loans program .....	6,601,321	480,751	480,751			
Overpayment to province arising out of Federal Provincial Arrangements Act, 1972 .....	8,168,000					
Special development loans program .....	4,300,000	324,435	324,435			
Winter capital projects fund .....	6,030,063	735,938	735,938			
Regional Economic Expansion—						
Atlantic Development Board carry-over projects .....	4,917,832	362,646	362,646			
Loans pursuant to the Atlantic Provinces Power Development Act .....	53,439,193	3,909,236	3,909,236			
Loans respecting Metropolitan Area Growth Investments Limited—Investments .....	4,999,000	349,930	349,930			
Special Area Agreements—						
Advances .....	13,951,719					
Loans .....	20,653,658	2,001,995	2,001,995			
Transport—						
Loading ramp, Yarmouth, NS .....	258,004	21,787	21,787			
	123,318,790	8,186,718	8,186,718			
<b>PRINCE EDWARD ISLAND—</b>						
Finance—						
Federal-provincial employment loans program .....	303,057	28,136	28,136			
Special development loans program .....	366,058	24,755	24,755			
Winter capital projects fund .....	1,788,300	12,534	12,534			
Regional Economic Expansion—						
Atlantic Development Board carry-over projects .....	31,235	1,967	1,967			
Loans pursuant to Fund for Rural and Economic Development Agreement .....	12,484,862	993,956	993,956			
	14,973,512	1,061,348	1,061,348			
<b>NEW BRUNSWICK—</b>						
Finance—						
Federal-provincial employment loans program .....	7,397,602	266,387	266,387			
Overpayment to province arising out of Federal Provincial Arrangements Act, 1972 .....	2,127,000					
Special development loans program .....	5,375,000	398,288	398,288			
Town of Ormoco .....	478,030	27,388	27,388			
Winter capital projects fund .....	10,199,674	1,547,926	1,547,926			
Regional Economic Expansion—						
Atlantic Development Board carry-over projects .....	1,063,707	75,108	75,108			
Loans pursuant to the Atlantic Provinces Power Development Act .....	53,215,599	3,505,243	3,505,243			
Special area agreements—						
Advances .....	31,193,742					
Loans .....	20,051,040	3,443,669	3,443,669			
	131,101,394	9,264,009	9,264,009			

## Return on Investments—Continued

Particulars	Amount invested at March 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>						
<b>PROVINCIAL AND TERRITORIAL GOVERNMENTS—Continued</b>						
<b>QUEBEC—</b>						
Finance—						
Federal-provincial employment loans program	61,300,779	4,523,998	4,523,998			
Notes (1969-70) <i>re</i> Expo .....	137,130	61,574	61,574			
Overpayment to province arising out of Federal Provincial Arrangements Act, 1972 .....		58,944	58,944			
Special development loans program .....	70,300,000	4,952,180	4,952,180			
Winter capital projects fund .....	91,314,928	25,981,030	25,981,030			
Regional Economic Expansion—						
Special area agreements—						
Advances .....	19,093,977					
Loans .....	92,434,504	7,606,900	7,606,900			
Transport—						
Assistance in financing construction of Auto-route 13 .....	59,159,249	6,963,877	6,963,877			
	393,740,567	50,148,503	50,148,503			
<b>ONTARIO—</b>						
Finance—						
Federal-provincial employment loans program	16,175,481	1,164,377	1,164,377			
Special development loans program .....	3,936,007	267,530	267,530			
Winter capital projects fund .....	50,271,686	8,728,999	8,728,999			
	70,383,174	10,160,906	10,160,906			
<b>MANITOBA—</b>						
Energy, Mines and Resources—						
Manitoba Hydro .....	59,620,000					
Environment—						
Lac Seul and Lake of the Woods storage projects .....	210,242	13,688	13,688			
Finance—						
Consolidated loans—1947 settlement .....	837,153	33,991	33,991			
Federal-provincial employment loans program	6,745,064	484,124	484,124			
Special development loans program .....	6,826,768	460,006	460,006			
Winter capital projects fund .....	9,476,588					
Regional Economic Expansion—						
Agricultural services centre—						
Advances .....	12,398					
Loans .....	4,123,251	230,023	230,023			
Special area agreements—						
Advances .....	816,008					
Loans .....	3,290,492	366,403	366,403			
	91,957,964	1,588,235	1,588,235			
<b>SASKATCHEWAN—</b>						
Finance—						
Consolidated loans—1947 settlement .....	1,275,167	13,207	13,207			
Federal-provincial employment loans program	1,325,987	97,034	97,034			
Overpayment to province arising out of Federal Provincial Fiscal Arrangements Act, 1972 .....	69,412,000					
Winter capital projects fund .....	90,316	111,863	111,863			
Regional Economic Expansion—						
Agricultural Services Centre—						
Advances .....	4,176					
Loans .....	5,735,538	388,484	388,484			
South Saskatchewan River project—Treasury bills .....	12,336,779	661,370	661,370			
Special Area Agreements—						
Advances .....	3,381					
	90,183,344	1,271,958	1,271,958			
<b>ALBERTA—</b>						
Finance—						
Consolidated loans—1947 settlement .....	535,655	18,610	18,610			
Federal-provincial employment loans program	5,566,191	828,296	828,296			
Special development loans program .....	4,000,000	464,316	464,316			
Winter capital projects fund .....	6,302,601	645,395	645,395			
Regional Economic Expansion—						
Agricultural Services Centre—						
Advances .....	36,387					
Loans .....	728,003	36,389	36,389			
Special Area Agreements—						
Loans .....	3,825,662	384,937	384,937			
	20,994,499	2,377,943	2,377,943			

**Return on Investments—Continued**

Particulars	Amount invested at March 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>						
<b>PROVINCIAL AND TERRITORIAL GOVERNMENTS—Concluded</b>						
<b>BRITISH COLUMBIA—</b>						
Finance—						
Consolidated loans—1947 settlement .....	422,150	24,785	24,785			
Federal-provincial employment loans program .....	15,402,471	1,117,181	1,117,181			
Special development loans program .....	30,953,533	2,011,640	2,011,640			
Winter capital projects fund .....	19,957,096	1,243,706	1,243,706			
	66,735,250	4,397,312	4,397,312			
<b>NORTHWEST TERRITORIES—</b>						
Finance—						
Federal-provincial employment loans program .....	29,192	2,275	2,275			
Winter capital projects fund .....	343,714	29,281	29,281			
Indian Affairs and Northern Development—						
Loans to the Government of the Northwest Territories .....	123,718,883	1,197,473	1,197,473			
Northwest Territories small business loans account .....	124,091,789	282,480	282,480			
		1,511,509	1,511,509			
<b>YUKON TERRITORY—</b>						
Indian Affairs and Northern Development—						
Government of the Yukon Territory Loans .....	51,940,489	571,594	571,594			
City of Whitehorse .....	1,048,562	28,735	28,735			
Yukon Territory small business loans account ..	1,393,537	182,893	182,893			
	54,382,588	783,222	783,222			
<b>MISCELLANEOUS—</b>						
Finance—						
Excess of payments over credits to provinces under provincial tax collection agreements .....	70,893,501					
<b>Total—Provincial and territorial governments .....</b>	<b>1,414,220,366</b>	<b>98,829,453</b>	<b>98,829,453</b>			
<b>NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES—</b>						
Belgium—						
Finance—						
Export Credits Insurance Act .....		34,605	34,605			
France—						
Finance—						
Export Credits Insurance Act .....	8,368,000	502,080	502,080			
Interim credit—Consolidated interest .....	82,000	4,920	4,920			
Jamaica—						
Finance—						
Special program—Economic assistance .....	25,000,000					
Netherlands—						
Finance—						
Export Credits Insurance Act .....		149,175	149,175			
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946 .....	808,252,888	3,461,656	3,461,656			
Miscellaneous—						
External Affairs—						
Canadian International Development Agency—						
Special loan assistance—Developing countries .....	1,429,964,812	1,415,275	1,415,275			
National Defence—						
Visiting Forces—Damage claims .....	8,666					
<b>Total—National governments .....</b>	<b>2,271,676,366</b>	<b>5,567,711</b>	<b>5,567,711</b>			
<b>UNEMPLOYMENT INSURANCE ACCOUNT—INTEREST BEARING ADVANCES .....</b>		<b>1,501,127</b>	<b>1,501,127</b>			

## Return on Investments—Continued

Particulars	Amount invested at March 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>						
<b>MUNICIPAL DEVELOPMENT AND LOAN BOARD—</b>						
Finance—Loans to—						
Newfoundland .....	6,586,197	408,747	408,747			
Nova Scotia .....	7,053,665	409,381	409,381			
Prince Edward Island .....	1,348,644	73,206	73,206			
New Brunswick .....	8,030,597	439,072	439,072			
Quebec .....	70,323,938	3,870,242	3,870,242			
Ontario .....	62,884,626	3,618,423	3,618,423			
Manitoba .....	9,341,937	537,185	537,185			
Saskatchewan .....	6,866,364	412,486	412,486			
Alberta .....	13,000,336	749,052	749,052			
British Columbia .....	16,865,542	943,568	943,568			
Northwest Territories .....	68,247	4,196	4,196			
Total—Municipal Development and Loan Board ....	202,370,093	11,465,558	11,465,558			
<b>VETERANS' LAND ACT FUND—</b> .....	475,943,086	26,992,211	26,968,869	23,342		
<b>GOVERNMENT CONTROLLED CORPORATIONS—</b>						
Canadair Limited—Industry, Trade and Commerce—						
Loans .....	27,071,691					
Shares, notes and Capital Stock .....	38,149,835					
Capital Stock .....	8,468,715					
Canada Development Corporation .....	322,000,000	10,000,000	10,000,000			
Consolidated Computer Incorporated .....	12,395,999					
DeHavilland Aircraft of Canada Limited—						
Capital stock .....	35,758,052					
Loans .....	1,724,800					
Total—Government controlled corporations .....	445,569,092	10,000,000	10,000,000			
<b>PRIVATE SECTOR ENTERPRISES—</b>						
Advances to Canadian producers of frozen groundfish—Environment .....	2,119,000	86,491	86,491			
Algoma Steel Corporation Limited—Supply and Services .....	30,809	3,697	3,697			
Burgeo Leasing Limited—						
Public Works .....	211,634	15,892	15,892			
Canadian Arctic Producers Limited—Indian Affairs and Northern Development .....	517,891	17,312	17,312			
Coast Ferries Limited for working capital—Transport .....	100,000					
Coleman Collieries—Energy, Mines and Resources .....	1,227,000	106,062	106,062			
Construction of an oil refinery terminal wharf at Come-By-Chance, Nfld.—						
Public Works .....	19,289,291					
Crown Trust Company—Energy, Mines and Resources .....		260	260			
Eurocan Pulp and Paper Co. Ltd.—						
Public Works .....	3,150,000	243,990	243,990			
Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements—Industry, Trade and Commerce .....	1,265,000	32,975	32,975			
Loans to Fisheries Products Ltd.—Marystown, Nfld.—Environment .....	600,000					
Loans to groundfish processors—Environment .....	1,580,895	262,573	262,573			
Loans to haddock fishermen—Environment .....	1,572,007	25,554	25,554			
Loans to manufacturers of automotive products in Canada affected by the Canada—United States agreement on automotive products—Industry, Trade and Commerce .....	18,556,861	1,029,928	1,029,928			
Loans to manufacturers re defence plant modernization—Industry, Trade and Commerce .....	18,471,338					

**Return on Investments—Continued**

Particulars	Amount invested at March 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>						
<b>PRIVATE SECTOR ENTERPRISES—Concluded</b>						
Loans to persons for the purpose of protecting the Crown's interest in assets securing a loan to manufacturers of automotive products—						
Industry, Trade and Commerce .....	861,200	212,821	212,821			
Loans to processors or bladders—Environment .....	28,562	5,018	5,018			
Loans under the footwear and tanning Industries tries adjustment program—Industry, Trade and Commerce .....	1,854,624	117,841	117,841			
Loans under the pharmaceutical industry development assistance program—Industry, Trade and Commerce .....	623,670	59,575	59,575			
Loans under the program for the advancement of industrial technology—Industry, Trade and Commerce .....		258,114	258,114			
Loans to Radio Engineering Products Limited—Industry, Trade and Commerce .....	1,000,000					
Metropolitan Area Growth Investment Limited—						
Regional Economic Expansion .....	5,000,000					
Metropolitan Area Growth Investment Limited—						
Regional Economic Expansion .....	1,000					
New Brunswick Multiplex Corporation Limited—						
Regional Economic Expansion .....	200					
Newfoundland and Labrador Development Corporation Limited—						
Capital stock—Regional Economic Expansion .....	200					
Newfoundland and Labrador Development Corporation Limited—Loans to—						
Regional Economic Expansion .....	13,500,000	873,750	873,750			
Saint John Harbour Bridge Authority—						
Finance .....	7,580,232					
Small craft harbours—Environment .....		14,854	14,854			
Sydney Steel Corporation—						
Public Works .....	5,434,937					
Telesat Canada—Communications—	30,000,000	744,660	444,660		300,000	
Town of Oromocto Development Corporation						
Loans for housing projects—						
Finance .....	769,138	42,434	42,434			
Working capital loans to ice affected fish plants—Environment .....	1,356,000	64,653	64,653			
Total—Private sector enterprises .....	136,701,489	4,218,454	3,918,454		300,000	
INACTIVE LOANS .....	55,951,118					
<b>MISCELLANEOUS—</b>						
Loans and accountable advances—						
External Affairs—						
Loans and advances to persons posted abroad ..	2,128,581	128,952	128,952			
Posts abroad .....	1,320,714					
Finance—						
Auditor General—United Nations audit .....	34,428					
Industry, Trade and Commerce—						
Departmental field offices in Canada and posts abroad .....	446,842	31,498	31,498			
Manpower and Immigration—						
Posts abroad .....	211,948	19,775	19,775			
Post Office—						
Inventories and other advances .....	12,768,188					
Regional Economic Expansion—						
Recoverable projects costs from provincial and municipal governments .....	280,892					
Supply and Services—						
Miscellaneous departmental accountable advances .....	5,526,382					
	22,717,975	180,225	180,225			



## Return on Investments—Continued

Particulars	Amount invested at March 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>						
<b>MISCELLANEOUS—Continued</b>						
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings .....	26,182,711	2,305,247	2,305,247			
Sundries .....		302	302			
	26,182,711	2,305,549	2,305,549			
Energy, Mines and Resources—						
Quebec-Hydro Research Institute .....	16,653,407	1,524,206	1,524,206			
	16,653,407	1,524,206	1,524,206			
Finance—						
City of Montreal—Note—re Expo .....	192,000	91,259	91,259			
Municipal Improvements Assistance Act, 1938 .....		273	273			
Ottawa Civil Service Recreational Association—re: W. Clifford Clark Memorial .....						
Recreational Centre .....	854,616	35,940	35,940			
Capital assistance loans—Town of Oromocto ..	385,671	27,471	27,471			
	1,432,287	154,943	154,943			
Indian Affairs and Northern Development—						
Eskimo loan fund .....	4,167,097	69,740	69,740			
Loans to native claimants—Northern Affairs Program .....	3,519,456					
Loans to Chippewa Band of Kettlepoint .....	65,000					
Indian Association of Canada .....	116,000					
Indian economic development account .....	54,452,757	2,320,364	2,320,364			
Indian housing assistance account .....	9,203,849					
Loans to Indians and Inuits of Quebec—						
James Bay Project .....	4,897,526					
Loans to native claimants—Indian Program ..	3,155,037					
Northern Flood Committee of Manitoba .....	468,200					
Sundries .....		142,057	142,057			
	80,044,922	2,532,161	2,532,161			
Manpower and Immigration—						
Assisted passage scheme .....	3,527,144	202,878	202,878			
Settlers and Czech student loans and rentals ..		7,249	7,249			
	3,527,144	210,127	210,127			
National Defence—						
Loans for housing projects—Canadian Forces ..	19,221,914	949,850	949,850			
Interest on loans to employees posted abroad ..		2,947	2,947			
Others .....		20,816		20,816		
	19,221,914	973,613	952,797	20,816		
National Health and Welfare—						
Educational loans—Employees .....	2,019					
	2,019					
National Revenue—						
Rentals of public buildings and properties .....		54,264				54,264
		54,264				54,264
Public Works—						
Electrical Reduction Co Ltd .....		162,172	162,172			
Gulf Oil Canada Ltd .....		409,546	409,546			
Ottawa Civil Service Recreation Association ..		238	238			
Upper Ottawa Improvement Company .....		4,737	4,737			
Sundries .....		805	805			
		577,498	577,498			
Regional Economic Expansion—						
Loans to settlers in the Bow River Project .....	7,757					
Interest on sale of irrigated land .....		24,479	24,479			
	7,757	24,479	24,479			
Secretary of State—						
National Museums .....		20,620				20,620
		20,620				20,620
Solicitor General—						
Parolees loan accounts—Correctional services ..	11,051					
Interest on loans and profit on foreign transactions—RCMP .....		3,693	3,536	157		
	11,051	3,693	3,536	157		

## Return on Investments—Continued

Particulars	Amount <sup>(1)</sup> invested at March, 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>OTHER LOANS, INVESTMENTS AND AD- VANCES—Concluded</b>						
<b>MISCELLANEOUS—Concluded</b>						
<b>Other miscellaneous—Concluded</b>						
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel .....	1,226,392	40,306	40,306			
St Remi Tunnel .....	449,731	15,826	15,826			
Fraser Harbour Commissioners .....	991,648	75,216	75,216			
Hamilton Harbour Commissioners .....	2,500,512	131,006	131,006			
Lakehead Harbour Commission—						
Expansion of Keefer terminal .....	758,028	58,387	58,387			
Nanaimo Harbour Commissioners .....	101,121	8,747	8,747			
Port Alberni Harbour Commission .....	1,698,913	129,441	129,441			
Toronto Harbour Commissioners .....	105,572					
Maritime Employers Association .....	6,659,657	673,783	673,783			
	14,491,574	1,132,712	1,132,712			
Veterans Affairs—						
Advances to working fund of the Common- wealth War Graves Commission .....	73,200					
Provincial and Dominion Lands .....	73,200	471	471			
		471	471			
	161,647,986	9,514,336	9,418,479	20,973		74,884
	184,365,961	9,694,561	9,598,704	20,973		74,884
<b>Total—Loans, investments and advances .....</b>	<b>25,425,021,123</b>	<b>2,046,383,362</b>	<b>1,324,770,309</b>	<b>720,423,058</b>	<b>1,112,500</b>	<b>77,495</b>
<b>FOREIGN ASSETS—</b>						
Exchange fund account .....	3,217,279,053	182,768,027		182,768,027		
Subscriptions, Loans and Advances—						
International Monetary Fund .....	1,231,682,869	1,368,844		1,368,844		
Special loan assistance—International develop- ment associations .....	260,786,380					
United Nations bonds .....	3,213,520	63,934	63,934			
Other .....	861,163,136					
	1,125,163,036	63,934	63,934			
	5,574,124,958	184,200,805	63,934	184,136,871		
<b>WORKING CAPITAL ADVANCES TO REVOLV- ING FUNDS, DEPARTMENTS AND AGEN- CIES—</b>						
Agriculture—						
Agriculture products board account .....	1,061,365					
Canadian Grain Commission—Canadian government elevators .....		231,887		231,887		
Environment—						
Acquisition of meteorological equipment and supplies .....	3,302,291					
Fisheries prices support account .....	1,501,154					
	4,803,445					
Finance—						
Blank bonds reserves .....	302,704					
Bullion and coinage and purchase account .....	11,958,426					
Olympic inventory account .....	51,349,275	2,745,322	2,745,322			
	63,610,405	2,745,322	2,745,322			
National Defence—						
Department imprest account—						
Advances and loans .....	14,958,131					
Post Office—						
Revolving fund .....	2,939,943					
Public Works—						
Construction and repair projects .....	3,261,233					
Regional Economic Expansion—						
Prairie farm rehabilitation administration— Store account .....	234,609					

## Return on Investments—Continued

Particulars	Amount invested at March, 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>WORKING CAPITAL ADVANCES TO REVOLVING FUNDS, DEPARTMENTS AND AGENCIES—Concluded</b>						
Solicitor General—						
Correctional Services—						
Canteen account .....	211,744					
Operational stores account .....	3,766,755					
	3,978,499					
Transport—						
Airports revolving fund unpaid contractors' holdbacks .....	2,288,851					
Stores account .....	22,069,330					
	24,358,181					
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances .....	9,103,628					
Veterans' Affairs—						
Hospital Stores account .....	1,764,518					
	130,073,957	2,977,209	2,745,322	231,887		
<b>INTERNAL TRANSACTIONS—</b>						
Agriculture—						
Agriculture revolving fund .....	234,835	134,074		134,074		
Race track supervision revolving fund .....	— 55,780	976,042		976,042		
Environment—						
Fisheries working capital—Sealskins .....	19,005	309,910		309,910		
External Affairs—						
Passport office revolving fund .....	— 1,320,508					
Finance—						
Airports revolving fund and capital loan .....	553,182,668	41,075,193	41,075,193			
Acquisition of capital equipment for race track supervision .....	84,134	6,529	6,529			
Supply revolving fund .....	21,134,329	4,088,402	4,088,402			
Government Telecommunications Agency revolving fund .....	700,111	215,118	215,118			
Equipment for Central Microfilm Unit—						
Public Archives .....	330,806	28,539	28,539			
National Film Board .....	— 737,700					
Passport Office—Capital equipment .....	243,249	20,929	20,929			
Vetcraft workshops .....	511,233	111,714	111,714			
Expositions revolving fund .....	— 58,669	58,362	58,362			
Public Service Commission—Staff training .....	— 684,268	43,306	43,306			
Indian Affairs and Northern Development—						
Indian arts and crafts central marketing service .....	1,786,722					
Stores account—National parks .....	829,758					
Industry, Trade and Commerce—						
Statistics Canada revolving fund .....	— 533,213					
National Revenue—						
Customs and Excise .....	39,747	56,886		56,886		
Regional Economic Expansion—						
Nova Scotia—						
Atlantic Development Board carry over projects .....		20,261	20,261			
Prince Edward Island—						
Atlantic Development Board carry over projects .....		417	417			
New Brunswick—						
Atlantic Development Board carry over projects .....		7,251	7,251			
Solicitor General—						
Correctional Services—						
Industrial and stores account .....	1,769,291	666,822		666,822		
Livestock and canning supplies stores account .....	104,129	43,705		43,705		
R.C.M.P.—						
Cloth Revolving Fund .....	4,483,078	51,292		51,292		
Messes operations account .....	63,674	111,308		111,308		
Supply and Services—						
Defence production revolving fund .....	14,844,551	2,647,165		2,647,165		
Supply revolving fund .....		1,050,306		1,050,306		
	596,971,182	51,723,531	45,676,021	6,047,510		
<b>Total—Working capital advances to revolving funds, departments .....</b>	<b>727,045,139</b>	<b>54,700,740</b>	<b>48,421,343</b>	<b>6,279,397</b>		

**Return on Investments—Concluded**

Particulars	Amount invested at March, 31, 1977	Total amount realized 1976-77	Interest	Transfer of profits and surplus	Dividends	Other
<b>OTHER ACCOUNTS—</b>						
Interest bearing deposits with chartered banks included in cash balances .....	3,565,946,781	202,070,677	202,070,677			
Government's holdings of unmatured debt—						
Marketable Bonds .....	10,635,136	2,268,786	2,268,786			
Canada savings bonds held on account of employees .....	77,983,650	3,392,716	3,392,716			
	3,654,565,567	207,732,179	207,732,179			
<b>Total .....</b>	<b>35,380,756,787</b>	<b>2,493,017,086</b>	<b>1,580,987,765</b>	<b>910,839,326</b>	<b>1,112,500</b>	<b>77,495</b>

TABLE 6.10

**Summary of Net Revenue by Main Classification and Department  
for the Year Ended March 31, 1977**

Section (Volume II)	Department	Tax revenue	Return on investments	Postal revenue	Refunds of previous years' expenditure
		\$	\$	\$	\$
1	Agriculture .....		163,004,426		78,186
2	Communications .....		2,217,774		162,593
3	Consumer and Corporate Affairs .....				36,370
4	Energy, Mines and Resources .....	660,554,512	140,413,690		384,354
5	Environment .....		2,361,608		1,637,555
6	External Affairs .....		1,608,162		2,228,684
7	Finance .....	749,410	1,229,275,444		18,720,895
8	Governor General and Lieutenant-Governors .....				
9	Indian Affairs and Northern Development .....		4,812,714		2,265,560
10	Industry, Trade and Commerce .....		96,579,289		3,608,760
11	Justice .....				90,192
12	Labour .....				5,292
13	Manpower and Immigration .....		229,902		2,351,690
14	National Defence .....		973,613		2,366,026
15	National Health and Welfare .....				3,119,374
16	National Revenue .....	28,493,462,709	111,150		771,100
17	Parliament .....				51,876
18	Post Office .....			614,662,222	1,049,075
19	Privy Council .....				36,896
20	Public Works .....		837,380		5,015,146
21	Regional Economic Expansion .....		32,849,342		5,105,841
22	Science and Technology .....				306,424
23	Secretary of State .....		58,715		467,289
24	Solicitor General .....		876,819		1,168,649
25	Supply and Services .....		8,044,965		447,972
26	Transport .....		172,586,208		10,009,617
27	Treasury Board .....		91,233		151,522
28	Urban Affairs .....		609,091,971		120,870,102
29	Veterans Affairs .....		26,992,681		1,526,636
		29,154,766,631	2,493,017,086	614,662,222	184,033,676

Services and service fees	Proceeds from sales	Privileges, licences and permits	Bullion and coinage	Miscellaneous	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	
13,640,804	4,209,226	286,167		2,181,394	183,400,203	1
	3	26,447		1,801	2,408,618	2
3,897,064		6,968,861		2,251,622	13,153,917	3
490,159	95,787	2,548,137		167,074	804,653,713	4
340,831	878,032	3,793,316		1,737,053	10,748,395	5
352,592	565	613,467		841,422	5,644,892	6
1,219,867	1,831		17,086,810	9,543,618	1,276,597,875	7
				26,409	26,409	8
411,385	317,250	14,408,483		310,937	22,526,329	9
93,050				2,001,407	102,282,506	10
6,358	663			1,043,321	1,140,534	11
1,595	4,661			42,886	54,434	12
41,066				2,119,625	4,742,283	13
				12,039,537	15,379,176	14
29,190,281	3,204,645	10,459		3,552,885	39,077,644	15
5,790,580	712,632	186,777		11,988,353	28,513,023,301	16
2,451		7,664		77,798	139,789	17
				173,471	615,884,768	18
	806			511,534	549,236	19
803,686	1,379,013	4,088		1,093,180	9,132,493	20
1,856,751	309,363	2,344,078		1,847,473	44,312,848	21
	3,244			3,914	313,582	22
558,918	46,245	1,920,896		42,986	3,095,049	23
541,735	225,756	170,122		320,516	3,303,597	24
9,412	3,179,174			2,531,548	14,213,071	25
	27,540	1,650,597		2,826,818	187,100,780	26
38,219	530			1,619,344	1,900,848	27
	615,049			3,870,571	734,447,693	28
				2,489,965	31,009,282	29
59,286,804	15,212,015	34,939,559	17,086,810	67,258,462	32,640,263,265	





# SECTION 7

1976-77  
PUBLIC ACCOUNTS

## Budgetary Expenditure

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## APPROPRIATIONS

The major part of the expenses of the public service is defrayed from moneys granted by Parliament in the annual Appropriation Acts; however substantial payments are made under authority of other acts which authorize expenditures for specified purposes and for such amounts and during such time as the acts may prescribe. The spending authority granted in the annual Appropriation Acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it is granted.

Table 7.1 gives a summary of budgetary expenditure provided under the authority of the annual Appropriation Acts and various statutory authorities for the year ended March 31, 1977. A statement in greater detail, classified by department, is given in volume II.

TABLE 7.1

### SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1977

(in millions of dollars)

	Appropriations			Unexpended balances	
	Carried forward from 1975-76	1976-77	Used	Lapsed	Carried forward <sup>(1)</sup>
Voted.....	61 <sup>(2)</sup>	17,505	16,317	1,224	25
Statutory.....		22,613	22,613		
Total.....	61	40,118	38,930	1,224	25

<sup>(1)</sup> Available for expenditure in 1977-78.

<sup>(2)</sup> Amends reporting in previous year's Public Accounts.

In addition spending authority of \$61 million was carried forward from 1975-76 in accordance with provisions of the original appropriations.

Budgetary expenditure during 1976-77, under authority of these appropriations, totalled \$16,317 million, consequently, \$1,249 million, or about 8% of the amount provided by the Appropriation Acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount \$1,224 million lapsed in accordance with section 30 of the Financial Administration Act and \$25 million was available for expenditure in 1977-78 in accordance with provisions of the Appropriation Acts.

Budgetary expenditures in 1976-77 under the authority of statutes authorizing payments from the Consolidated Revenue Fund for specific purposes without further appropriations amounted to \$22,613 million, accounting for approximately 58% of the total budgetary expenditures of \$38,930 million. A comparative summary of these statutory expenditures by principal classes is shown in table 7.2

The Estimates for 1976-77 covering budgetary expenditure and the Appropriation Acts granting funds in respect thereof were as follows:

### ESTIMATES FOR THE YEAR 1976-77

(in millions of dollars)

Main Estimates.....	16,370
Supplementary B.....	364
Supplementary C.....	150
Supplementary D.....	421

17,505

### APPROPRIATION ACTS FOR THE YEAR 1976-77

(in millions of dollars)

Appropriation Act No. 2, 1976.....	4,640
Appropriation Act No. 3, 1976.....	11,930
Appropriation Act No. 5, 1976.....	514
Appropriation Act No. 1, 1977.....	421

17,505

In 1975-76 annual Appropriation Acts provided \$15,752 million of which \$14,963 million was used and expenditures under Special Statutes were \$19,015 million resulting in total expenditures of \$33,978 million.



## BUDGETARY EXPENDITURE

Budgetary expenditure consists of expenditure that is financed from budgetary revenue and such other sources as may be used to finance any shortfall of budgetary revenue. It includes:

- Payments made during the year and within thirty days following the end of the year on account of debts incurred for operating expenditures, capital expenditures, grants and contributions;
- Interest accrued on the public debt;
- Accruals of certain salaries and wages earned but not paid at the end of the year.

Budgetary expenditures also include certain transactions that do not change the balance of the Consolidated Revenue Fund, such as

- Interest and government contributions credited to superannuation, other annuity, insurance and pension accounts and to the Unemployment Insurance Account;
- Write-off of losses;
- Amortization of loan flotation costs and the actuarial deficiencies of superannuation accounts;

- Amounts credited to the undisbursed balances of appropriations to special accounts;
- Credits to votes from other appropriations, revolving funds and other accounts.

Budgetary expenditure does not include pensions paid under the Canada Pension Plan, superannuation and other pension accounts, Unemployment Insurance payments other than benefits to fishermen, any payments financed from receipts credited directly to undisbursed balances of appropriations to special accounts or expenditures charged to working capital advance accounts and revolving funds.

## EXPENDITURE BY FUNCTION

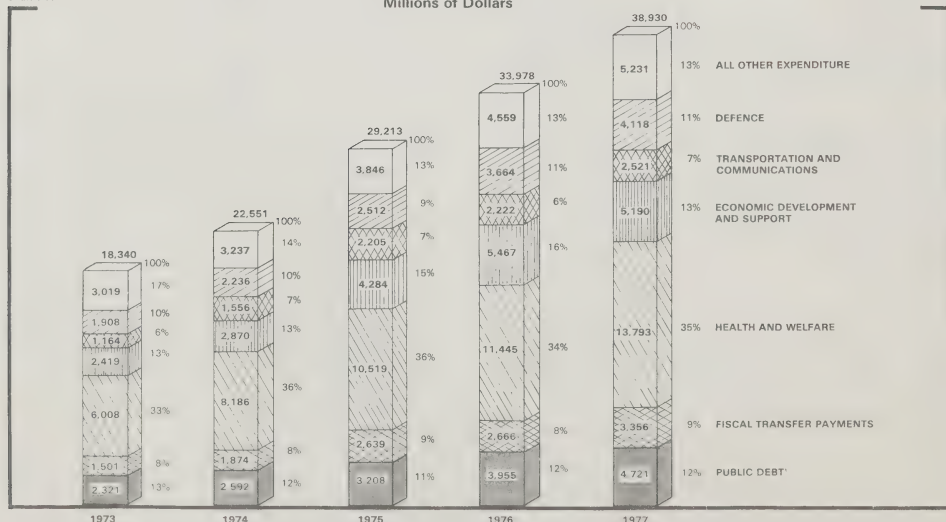
The government's budgetary expenditure classified by function is summarized in Table 7.3.

The largest category of expenditure under the functional classification is health and welfare which accounted for \$13,793 or 35% of total expenditures. For comparative purposes a five year table is presented on page 7.35.

### BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

Years Ended March 31  
Millions of Dollars

Chart 7-A



1. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.



TABLE 7.3

## Details of Budgetary Expenditure by Function

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )		Year ended March 31		Increase or decrease ( - )
	1977	1976			1977	1976	
<b>General government services—</b>				<b>Economic development and sup-</b>			
Legislation and administration—				port— <i>Concluded</i>			
Legislative .....	90	80	10	General research—			
Executive .....	70	68	2	Social science research .....	170	132	38
Collection of taxes and duties ..	448	396	52	Physical science research .....	290	201	89
National capital region .....	56	49	7	.....	460	333	127
Other legislation and adminis-				Regional development.....	582	558	24
tration.....	220	174	46	Other economic development and			
.....	884	767	117	support .....	1,073	1,828	- 755
<b>Protection of persons and proper-</b>					5,190	5,467	- 277
ty—				<b>Health and welfare—</b>			
Justice .....	42	66	- 24	Health—			
Correctional services .....	265	222	43	Public health .....	79	57	22
Police protection .....	420	363	57	Medical care .....	1,080	864	216
Consumer services .....	71	70	1	Hospital care .....	2,031	1,709	322
Other protection of persons and				Other health.....	48	47	1
property .....	9	14	- 5	.....	3,238	2,677	561
.....	807	735	72	<b>Income maintenance—</b>			
	1,691	1,502	189	Payments to aged .....	4,437	3,933	504
<b>Foreign affairs—</b>				Payments to families .....	1,980	1,958	22
External relations—				Payments to unemployed .....	1,723	877	846
Diplomatic relations .....	185	159	26	.....	8,140	6,768	1,372
Contributions to international				<b>Social assistance—</b>			
organizations .....	46	44	2	Canada assistance plan and			
.....	231	203	28	related items .....	1,069	960	109
<b>Assistance to developing coun-</b>				Aid to handicapped .....	25	22	3
tries .....	497	472	25	.....	86	70	16
.....	728	675	53	Other social assistance .....	1,180	1,052	128
<b>Defence—</b>				Indians and Eskimos .....	652	543	109
Defence services .....	3,370	2,980	390	Housing and urban renewal .....	569	391	178
Veterans benefits .....	748	684	64	Other health and welfare .....	14	14	
.....	4,118	3,664	454		13,793	11,445	2,348
<b>Transportation and communica-</b>				<b>Education assistance—</b>			
tions—				Post-secondary education .....	649	536	113
Air transport .....	390	327	63	Other education .....	223	165	58
Water transport .....	306	274	32	.....	872	701	171
Rail transport .....	298	359	- 61	<b>Culture and recreation—</b>			
Road transport .....	36	35	1	Archives, galleries, theatres, etc ..	72	66	6
Postal services .....	1,103	913	190	Parks, historic sites and other			
Telecommunications .....	39	55	- 16	recreational areas .....	141	131	10
Other transportation and commu-				Film, radio and television .....	447	376	71
nications .....	349	259	90	Other culture and recreation .....	133	118	15
.....	2,521	2,222	299	.....	793	691	102
<b>Economic development and sup-</b>				<b>Fiscal transfer payments—</b>			
port—				Statutory subsidies to provincial			
Primary industry—				governments.....	34	34	
Agriculture .....	946	900	46	Revenue equalization payments....	3,040	2,395	645
Fisheries, forestry and water				Other fiscal transfer payments.....	282	237	45
resources .....	373	359	14	.....	3,356	2,666	690
Minerals .....	54	54		<b>Public debt .....</b>	4,721	3,955	766
Energy .....	281	138	143	<b>Internal overhead expenses—</b>			
Other primary industry .....	34	29	5	Government support services .....	970	866	104
.....	1,688	1,480	208	Contribution to employee pension			
<b>Secondary industry .....</b>	263	230	33	and medical plans .....	177	124	53
<b>Service industry .....</b>	22	21	1	Contingencies Vote .....	1,147	990	157
<b>Foreign trade .....</b>	37	35	2	<b>Total .....</b>	38,930	33,978	4,952
<b>Labour force—</b>							
Working conditions .....	21	21					
Training .....	542	601	- 59				
Immigration .....	63	60	3				
Other labour force .....	439	300	139				
.....	1,065	982	83				

## EXPENDITURE BY MAJOR CLASSIFICATION

Expenditure is usually greater towards the end of the year because many construction contracts which are let in the early part of the year do not come up for payment until some months later and deficits sustained by Crown corporations and losses incurred in the operation of various agencies and accounts are not known until the end of the year. Also, under section 30 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts. Table 7.4 presents a summary of expenditure by month for 1976-77.

The larger payment to the provinces was due to equalization payments under the Federal-Provincial Fiscal Arrangements Act.

Expenditure under Public Works and Transport were \$834 million or 42% for the first six months compared with \$1,162

million or 58% for the remainder of the fiscal year. This was due mainly to construction contracts coming due for payment late in the year and to payments by the Department of Transport in December to the railways for revenues foregone by maintaining existing freight rates in 1976 and in the supplementary period in respect of the Canadian National Railways.

Some of the large items in the all other expenditure are (a) charges in the supplementary period of \$268 million to cover the 1976-77 net operating loss of the Agricultural Stabilization Board and (b) charges in respect of total payments for the fiscal year of \$2,030 million under the Hospital Insurance and Diagnostic Services Act, \$933 million for the development and utilization of manpower, \$989 million under the Canada Assistance Plan and \$649 million in post-secondary education payments.

TABLE 7.4

## MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTH

(in millions of dollars)

MONTH	Department of National Defence	Public Debt charges	Payments to provinces	National Health and Welfare		Department of Veterans Affairs	Department of Public Works	Department of Transport	All other	Total
				Family allowances	Other					
April, 1976	176	373	200	163	534	57	24	108	2,405	4,040
May	222	384	255	163	689	59	38	71	785	2,666
June	308	300	237	161	687	61	51	103	800	2,708
July	220	478	211	161	762	59	51	75	1,000	3,017
August	262	393	201	162	771	62	53	98	1,028	3,030
September	266	366	193	161	725	63	65	97	952	2,888
October	245	439	222	161	726	62	57	114	906	2,932
November	282	378	201	161	763	62	59	102	895	2,903
December	285	423	353	160	744	62	52	94	883	3,056
January, 1977	291	386	194	176	731	64	58	91	977	2,968
February	251	391	233	175	753	65	57	87	810	2,822
March	363	305	1,053	175	800	67	68	129	1,367	4,327
Supplementary	194	105	197	1	286	5	50	144	985	1,573
Total	3,365	4,721	3,356	1,980	8,971	748	683	1,313	13,793	38,930

## EXPENDITURE BY STANDARD OBJECT

The Budgetary Expenditure amounts have been coded to reflect the thirteen Standard Objects constituting the current expenditure coding system generally in use throughout the Government of Canada. The titles of the thirteen Standard Objects and a description of the contents of each are given below:

## 1. Personnel

The amounts included in this Standard Object are displayed under two titles:

*Salaries and Wages*

Includes salaries and wages, overtime and other special pay of all civilian continuing (full-time) or term (part-time, seasonal and casual) employees except those of agency and proprietary Crown Corporations. It also includes Judges' salaries, those of the Governor General and Lieutenant-Governors and the indemnities to Members of both Houses of Parliament.

The pay and all types of allowances (except travel allowances included in "Travelling and Removal Expenses" below) paid to members of the Defence Forces and the Royal Canadian Mounted Police, including subsistence allowances and other perquisites common to such Services, are coded to Object 1 and shown as separate line entries in the Estimates Details.

*Other Personnel Costs*

Includes all types of allowances paid to or in respect of continuing and term employees, such as Living, Terminable, Foreign Service, Isolated Post, and board and subsistence allowances, shift differential allowances, mileage and boot allowances to Post Office staff, allowances for assistants, and other such allowances. Also includes Minister's Motor Car Allowances, and the Expense Allowances to Senators and Members of the House of Commons.

Also included in this Group are the Government's contribution to the Public Service Superannuation Account, the Supplementary Retirement Benefits Account, the Canada Pension Plan Account, the Quebec Pension Plan, the Royal Canadian Mounted Police Superannuation Account, the Canadian Forces Superannuation Account and the Members of Parliament Retiring Allowances Account; the Government's contribution to the Public Service and Regular Forces Death Benefit Accounts, and the Government's contribution as an employer, to the Unemployment Insurance Fund.

## 2. Transportation and Communications

Includes travelling and transportation expenses of Government Employees, Members of the Defence Forces and the Royal Canadian Mounted Police, removal expenses of those persons and their dependents, and living and other expenses of such persons on travel status; Judges' travelling expenses, and travelling expenses and allowances payable to Senators and Members of the House of Commons. It also includes transportation of persons by contract and chartered facilities or by other means (automobile mileage, aeroplane fares, local transportation, etc.), including travelling expenses of persons engaged in field survey work, inspections and investigations. Also includes travelling and transportation of other than Government employees such as travel costs of veterans who are applicants for treatment or pensions.

Includes ordinary postage, air mail, registered mail, special delivery mail, post office box rentals, and any other postal charges.

Also includes the cost of transportation of goods other than initial delivery cost on a purchase (which is included in the Object covering the cost of the purchase itself).

Includes all costs of communication services by telephone, telegram, cable, teletype, radio and wireless communication (tolls, rates, rentals, etc.) and other communication costs such as courier services provided by outside agencies and communication services performed under contract or agreement.

## 3. Information

This Object contains two main categories of costs:

### *Departmental Publications*

Includes provision for the publication of Departmental Reports and other material, including information and educational bulletins and pamphlets; publications on scientific and technical matters, natural resources, statistics and other such material; Hansard and other Parliamentary papers; maps, charts, etc. The costs of printing, binding, engraving, lithographing, artwork, mats, writers' fees, and other costs attributable to specific publication projects and programs are included hereunder, with the exception of those belonging under Object 1. The costs of publications and material produced wholly within a Service are distributed to the appropriate objects.

### *Advertising*

Includes provision for advertising for publicity and general purposes, including advertising for tenders (except that charges directly arising from specific construction projects or purchases are included under such headings.) It includes publication of proclamations, announcements, notices, etc., and various forms of educational and informational publicity, by broadcasting, posters, press and other means.

## 4. Professional and Special Services

Includes provision for all services performed by individuals or organizations outside the particular program such as: payments in the nature of fees, commissions, etc. for legal services, and for the services of architects, engineers, analysts, accountants, reporters, translators, doctors and nurses; payments for hospital treatment and care of veterans; payments for the provision of service by computer service bureau; and other outside technical, professional and other expert assistance; payments for the production of films, including total net provision for the operation of the National Film Board; payments for agents on a fee or commission basis, payments to church organizations for Indian education, payments of tuition for Indians at non-federal schools, payments for Corps of Commissionaires services; purchase of training services under the Adult Occupational Training Program and laundry, dry cleaning and other business services. It includes armoured car service and other operational and maintenance services performed under contract other than those more properly classified under other Items, such as repair and upkeep projects performed under contract, which are included in Object 6.

## 5. Rentals

Includes provision for rentals of all kinds: rental of properties required for special purposes by the various Departments and for the accommodation of Government Offices and Services by the Department of Public Works; hire and charter—with or without crew—of vessels, aircraft, motor vehicles and other equipment; and rental of office equipment including computers. Storage and warehousing services is however in Object 4 even though it involves the rental of space.

## 6. Purchased Repair and Upkeep

Provision is made in this Object for the repair and upkeep under contract of the types of durable physical assets provided for in Object 8 below and of equipment provided for in Object 9 below. Materials, supplies and other charges entering into the cost of such repairs undertaken by a Department directly are coded to other Objects, according to the nature of the purchase.

## 7. Utilities, Materials and Supplies

Included here is the provision for all payments for services of a type normally provided by a Municipality, or Public Utility Service such as the supply of water, electricity, gas, etc., and includes water, light, power and gas services, school fees, and payments for such services whether obtained from the Municipality or elsewhere.

It also includes provisions for materials and supplies required for normal operational and maintenance of Government services such as gasoline and oil purchased in bulk; fuel for ships, planes, transport, heating, etc.; feed for livestock; food and other supplies for ships and other establishments; livestock purchased for ultimate consumption or resale; seed for farming operations; food, clothing and other supplies for sick and indigent Indians; text books and school supplies purchased for Indian schools; books and other publications purchased for outside distribution; uniforms and kits; photographs, maps and charts purchased for administrative and operational purposes; laboratory and scientific supplies, including samples for testing; drafting, blueprinting and artists' supplies; supplies for surveys, investigations, etc.; chemicals; hospital, surgical and medical supplies; mail bags for transportation of the mails; char service supplies; coal and wood; electrical supplies; repair



parts other than parts normally acquired with equipment at the time of purchase and all other materials and supplies.

Office machines and equipment, and attachments and accessories for such machines—costing less than \$150 are included here. Those costing more than \$150 are included in Object 9.

#### **8. Construction and Acquisition of Land, Buildings and Equipment**

Includes provision for all expenditures pursuant to contracts for new construction of buildings, roads, irrigation works, canals, airports, wharfs, bridges and other such types of fixed assets, and reconstruction of such types of assets, improvements involving additions or changes of a structural nature, and also the installed cost of fixed equipment which is essentially a part of the work or structure such as elevators, heating and ventilating equipment, etc. It includes all such projects performed under contract or agreement. The purchase of land is also included. The cost of casual employees hired for specific projects of continuing employees assigned to work full or part time on such projects, and of materials purchased directly for use on such projects is, however, charged to Object 1 or Object 7.

#### **9. Construction and Acquisition of Machinery and Equipment**

Includes provision for all machinery, equipment, office furniture and furnishings, including office machines and appliances, typewriters, adding machines, calculators, recording machines, tabulating machines, microfilming equipment and supplies, inter-office communication equipment, postal meter machines, machine records and all other office equipment; motor vehicles, aeroplanes, tractors road equipment, laboratory and other scientific equipment, vessels, icebreakers and other aids to navigation and all other types of light and heavy equipment; includes ammunition and various types of equipment for National Defence, such as ships, aircraft, mechanical equipment, fighting vehicles, weapons, engines and such spare parts as are normally acquired with that equipment at the time of purchase.

#### **10. Transfer Payments**

This Object comprises all transfer payments including grants and contributions, that is payments other than those made for goods or services.

It includes the major welfare payments, such as Medicare, Hospital Insurance, Family Allowances, veterans' pensions and allowances; subsidies and payments to the Provinces under the Federal-Provincial Fiscal Arrangements Act and other statutes; subsidies to industry; research grants and other assistance towards research carried on by non-governmental organizations; scholarships; sustaining grants to many national organizations, such as the Federated Women's Institutes of Canada; contributions to international organizations and assessments for membership in such organizations, such as the contribution

to the International Food Aid Program and Canada's assessment for membership in the UN; and the total budgetary payments to the Canada Council.

Most of the payments in this Object are identified in the Estimates Details as "Grants" or "Contributions". The former are not subject to audit and are therefore restricted by Parliament as to amount and recipient and often as to purpose; the latter are subject to audit and are not so restricted.

#### **11. Public Debt Charges**

Includes interest on the unmatured debt of Canada (including Treasury Bills) and on other liabilities such as trust and other special funds. It also includes cost of issuing new loans, annual amortization of bond discount, premiums and commissions, and the costs of servicing the Public Debt.

#### **12. All Other Expenditures**

Includes provision for operating deficits and payments to crown corporations and special accounts as well as minor residual items of the kind often referred to as "Sundries". These include such costs as loss of personal effects, bonding of Government employees, and small miscellaneous articles and services. It includes licences, permits and payments for dockage, towage, wharfage and mooring privileges; works of art for exhibits, and historical material for galleries, museums and archives. Also included is provision for many small items and services detailed throughout the Estimates which do not lend themselves to distribution under the specific headings detailed in this summary.

#### **13. Less—Receipts and Revenues Credited to the Vote**

Revenues credited to the vote, expenditures recoverable from other departments and certain expected lapses are coded to this Object.

#### **1976-77 Expenditures by Standard Object**

In Table 7.5 a comparative summary of budgetary expenditure by standard object is presented for the years 1976-77 and 1975-76.

Grants, contributions and other transfer payments were again the largest category and accounted for \$21,920 million or 55% of the total budgetary expenditure. Payments included fiscal transfer payments to provinces \$3,356 million, payments under the Hospital Insurance and Diagnostic Services Act \$2,030, million family allowances payments \$1,980 million, guaranteed income payments \$1,017 million, spouses allowance payments \$101 million, old age security payments \$3,319 million, Canada Assistance Plan payments \$989 million and post-secondary education payments \$649 million.

Salaries and wages accounted for \$5,695 million or 15% of total expenditure. The increase of \$784 million was due mainly to higher salary rates.

Public debt charges totalled \$4,721 million or 12% of the total. The increase of \$766 million was due to an increase in unmatured debt and to higher interest rates.

TABLE 7.5

## BUDGETARY EXPENDITURE BY STANDARD OBJECT FOR THE YEAR ENDED MARCH 31

(in millions of dollars)

		Year ended March 31		Increase or decrease ( - )
		1977	1976	
Salaries and wages .....	(1)	5,695	4,911	784
Other personnel costs .....	(1)	1,148	1,075	73
Transportation and communications .....	(2)	620	537	83
Information .....	(3)	81	73	8
Professional and special services .....	(4)	1,149	1,024	125
Rentals .....	(5)	303	268	35
Purchased repair and upkeep Utilities, materials and supplies .....	(6)	345	328	17
Construction and acquisition of land, buildings and equipment .....	(7)	855	748	107
Construction and acquisition of machinery and equipment .....	(8)	712	669	43
Grants, contributions and other transfer payments ....	(9)	663	539	124
Public debt charges .....	(10)	21,920	19,353	2,567
All other expenditures .....	(11)	4,721	3,955	766
	(12)	1,593	1,281	312
Total standard objects .....	(1-12)	39,805	34,761	5,044
Less: receipts and revenues credited to the vote .....	(13)	- 875	- 783	- 92
Total net expenditures .....		38,930	33,978	4,952

## EXPENDITURE OF DEPARTMENTS AND AGENCIES, BY PROGRAM

## Agriculture

TABLE 7.6

(in millions of dollars)

AGRICULTURE	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	35	31	4
Research .....	96	96	
Production and marketing .....	387	412	- 25
Health of animals .....	69	62	7
Canadian Grain Commission .....	26	25	1
	613	626	- 13
Canadian Dairy Commission .....	2	1	1
Canadian Livestock Feed Board .....	13	21	- 8
Farm Credit Corporation—Net operating loss .....	2	3	- 1
	630	651	- 21

## Administration

To provide overall policy direction, administrative support and economic advisory services for all departmental programs.

## Research

To increase the efficiency and productivity of Canadian agriculture.

The total cost of \$96 million included \$32 million for support services, \$22 million for crop research, \$1 million for general biology, \$11 million for animal research and \$7 million for soil research.

## Production and marketing

To assist agricultural producers in realizing from the market a fair return for management capital and labour.

Outlays of \$387 million included \$19 million for production, \$18 million for marketing and \$340 million for farm income maintenance of which \$268 million was paid through the Agricultural Stabilization Board.

## Health of animals

To safeguard the health of Canadian livestock and ensure wholesomeness of meat food products for domestic and export trade.

The program total of \$69 million included \$30 million for meat inspection, \$28 million for animal contagious diseases and \$9 million for animal pathology.

## Canadian Grain Commission

To achieve maximum acceptability of Canadian grain in domestic and export markets, in the interests of Canadian agriculture.

Expenditures of \$26 million included \$8 million for grain inspection, \$4 million for grain weighing and \$8 million in respect of Canadian government elevators.

## Canadian Dairy Commission

To achieve a sound, healthy and viable dairy industry.

## Canadian Livestock Feed Board

To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Expenditures consisted mainly of freight assistance and grain storage costs on western feed grains shipped to Eastern Canada and British Columbia.

## Farm Credit Corporation

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Cana-



dian agriculture into economic farm units in the hands of competent operators.

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the Act.

During the year a net operating loss of \$2 million was charged to budgetary expenditure under parliamentary authority.

## Communications

TABLE 7.7

(in millions of dollars)

COMMUNICATIONS	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Program—			
Department .....	39	55	- 16
Canadian Radio-television and Telecommunications Commission	12	10	2
	51	65	- 14

### Department

To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

### Canadian Radio-television and Telecommunications Commission

The development and implementation of the national broadcasting policy.

## Consumer and Corporate Affairs

TABLE 7.8

(in millions of dollars)

CONSUMER AND CORPORATE AFFAIRS	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	12	11	1
Consumer affairs .....	26	22	4
Corporate affairs .....	6	6	
Combines investigation and com- petition policy .....	7	6	1
Intellectual property .....	10	10	
	61	55	6
Anti-Inflation Board .....	23	5	18
Food Prices Review Board .....		2	- 2
	84	62	22

### Administration

To provide overall policy direction, advisory and administrative support services to departmental programs and to develop

and maintain an effective network of communication with the public on matters related to Acts administered by the Department and to administer the government's policy on conflict of interest.

### Consumer affairs

To optimize the welfare of consumers and to protect them against economic and accident hazards.

### Corporate affairs

To facilitate the orderly conduct of business and the private development and production of capital.

### Combines investigation and competition policy

To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

### Intellectual Property

To encourage innovation and the efficient dissemination and use of knowledge and information.

### Anti-Inflation Board

To provide for the restraint of profit margins, prices, dividends and compensation in Canada.

### Food Prices Review Board

On a comprehensive scale, to monitor the price movements of food products, to enquire into the cause or causes of any class, to issue reports thereon with all dispatch.

To make recommendations where the Board considers it appropriate to do so.

To enquire into any increase in the price of any food item where such increase may be unwarranted, and where the Board deems necessary, to publish a report thereon without delay.

## Energy, Mines and Resources

TABLE 7.9

(in millions of dollars)

ENERGY, MINES AND RESOURCES	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	14	11	3
Mineral and energy resources .....	124	72	52
Earth sciences .....	50	46	4
	188	129	59
Atomic Energy Control Board .....	5	2	3
Atomic Energy of Canada Limited ..	196	94	102
Eldorado Nuclear Limited .....	1	3	- 2
Energy Supplies Allocation Board .....	946	1,584	- 638
National Energy Board .....	9	8	1
	1,345	1,820	- 475

*Administration*

To provide overall policy direction and central administrative and support services for all departmental programs.

*Mineral and energy resources*

To ensure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.

*Earth sciences*

To contribute to the conservation and use of the earth for the present and future benefit of the nation.

*Atomic Energy Control Board*

To control atomic energy in the interests of health and safety and national security.

*Atomic Energy of Canada Limited*

To develop the utilization of atomic energy for peaceful purposes.

*Eldorado Nuclear Limited*

To assist in establishing and maintaining adequate Canadian uranium ore reserves which can be economically exploited under current and projected market conditions.

*Energy Supplies Allocation Board*

To allocate supplies of petroleum within Canada during periods of national emergency caused by shortages of market disturbances affecting the national security and the economic stability of Canada.

To administer a program to compensate petroleum importers for certain additional costs incurred.

*National Energy Board*

To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil. To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.

To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

**Environment****TABLE 7.10**

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
	1977	1976	
<b>ENVIRONMENT</b>			
Programs—			
Administration .....	20	18	2
Fisheries and marine .....	256	243	13
Environmental services .....	209	192	17
	485	453	32

*Administration*

To provide policy direction, management and services to the department.

*Fisheries and marine*

To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

*Environmental services*

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest, wildlife and inland water resources of the nation.

**External Affairs****TABLE 7.11**

(in million of dollars)

EXTERNAL AFFAIRS	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Canadian interests abroad .....	231 (1)	204 1	27 — 1
World exhibitions .....	231	205	26
Canadian International Development Agency .....	497	472	25
International Joint Commission .....	2	2	
	730	679	51

(1) Less than \$500,000.

*Canadian interests abroad*

To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

*World exhibitions*

To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in world exhibitions approved by the International Bureau of Exhibitions.

*Canadian International Development Agency*

To support the efforts of developing countries in fostering their economic growth and the evolution of their social systems in a way that will produce a wide distribution of the benefits of development among the populations of these countries, enhance the quality of life and improve the capacity of all sectors of their population to participate in national development efforts.

### International Joint Commission

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level of flow of waters on the other side.

### Finance

TABLE 7.12

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
	1977	1976	
<b>FINANCE</b>			
<b>Programs—</b>			
Financial and economic policies ..	20	18	2
Municipal grants .....	93	79	14
Public debt .....	4,721	3,955	766
Fiscal transfer payments .....	3,113	2,461	652
Contracting-out payments .....	243	204	39
Guaranteed loans .....	59	51	8
Anti-Dumping Tribunal .....	1	1	
Special .....		73	— 73
Winter capital projects fund .....	33	60	— 27
	8,283	6,902	1,381
Auditor General .....	14	10	4
Insurance .....	2	2	
Tariff Board .....	1	1	
	8,300	6,915	1,385

### Financial and economic policies

To assist the government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

### Municipal grants

Provision of grants to municipalities in lieu of taxes on federal government property.

### Public debt

The provision of funds for the interest and amortization costs of the public debt; servicing costs of the public debt and the cost of issuing new loans.

Public debt charges consist of interest on public debt, discounts and commissions on bonds and Treasury bills, cost of issuing new loans and other costs.

The increase of \$602 million in interest on unmatured debt reflected an increase in unmatured debt which rose from \$37,697 million at March 31, 1976 to \$42,519 million at March 31, 1977 and an increase in interest rates. The average interest rate on the unmatured debt decreased from 7.84% at

March 31, 1976 to 7.53% at March 31, 1977. The increase in interest on other liabilities was due mainly to increases of \$141 million in respect of the superannuation accounts.

TABLE 7.13

(in millions of dollars)

INTEREST AND OTHER PUBLIC DEBT CHARGES	Year ended March 31		Increase or decrease ( - )
	1977	1976	
<b>Interest on public debt—</b>			
Unmatured debt—			
Marketable bonds—			
Payable in Canadian dollars	1,204	962	242
Payable in United States dollars .....	10	11	— 1
Amortization of discounts and commissions <sup>(1)</sup> .....	1,214	13	— 13
		986	228
<b>Canada savings bonds .....</b>	<b>1,680</b>	<b>1,462</b>	<b>218</b>
Amortization of commis- sions <sup>(1)</sup> .....		26	— 26
	1,680	1,488	192
Special non-marketable bonds—			
Canada pension plan invest- ment fund .....	5	4	1
<b>Treasury bills—</b>			
Amortization of discount—			
Redeemed .....	384	265	119
Unmatured at year end .....	134	110	24
Unamortized balance carried forward at March 31 <sup>(2)</sup> .....	109	72	37
	627	447	180
	3,526	2,925	601
<b>Other liabilities—</b>			
Deposit and trust accounts—			
Indian band funds .....	8	7	1
Maritime pollution claims funds .....	3	2	1
Other .....	5	2	3
Class C and D Crown Corpora- tion deposits .....	2	3	— 1
	18	14	4
<b>Annuity, insurance and pension accounts—</b>			
Superannuation accounts .....	1,028	887	141
Annuities .....	84	85	— 1
Canada pension plan .....	27	19	8
Unemployment Insurance oper- ating balance .....	12	5	7
Other .....	19	13	6
	1,170	1,009	161
<b>Total interest on public debt .....</b>	<b>4,714</b>	<b>3,948</b>	<b>766</b>
<b>Other public debt charges—</b>			
Cost of issuing new loans .....	5	5	
Servicing of public debt .....	2	2	
	7	7	
	4,721	3,955	766

<sup>(1)</sup> Due to change in policy, the 1977 discounts and commission on new issues are charged to expenditure at the time of issue.

<sup>(2)</sup> These amounts of amortized discount which were temporarily recorded in the "Unamortized Loan Flotation Costs" account were credited to that account and were charged to interest on public debt following the year of issue. The effect of these transactions are given on page 47 of this section.

Table 7.14 shows the liability as at March 31 and interest charges for the year ended March 31, for the years 1973 to 1977 inclusive, and unmatured debt, deposit and trust accounts, annuity, insurance and pension accounts.





TABLE 7.17

(in millions of dollars)

FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Year ended March 31, 1977				
	Payments under fiscal arrangements	Payments under Interim Arrangements Act	Statutory subsidies	Recovery under the Federal- Provincial Fiscal Revision Act (youth allowances)	Transfer of certain public utilities tax receipts
Newfoundland .....	242		10		2
Prince Edward Island .....	64		1		(1)
Nova Scotia .....	308		2		
New Brunswick .....	233		2		
Quebec .....	1,409	373	4	- 130	2
Ontario .....	382		6		5
Manitoba .....	214		2		2
Saskatchewan .....	- 13		2		(1)
Alberta .....	77		3		26
British Columbia .....	124		2		2
Northwest Territories .....					(1)
Yukon Territory .....					(1)
	3,040	373	34	- 130	39
					3,356

(1) Less than \$500,000.

*Contracting-out payments*

The Federal-Provincial Fiscal Revision Act 1964, provides that where the federal savings exceeds the federal revenue abatement of a province providing schooling allowances after April 1, 1964, for the taxation year in a fiscal year, the Minister of Finance may pay to that province, out of the Consolidated Revenue Fund, the amount equal to the excess, or if the federal revenue abatement exceeds the federal savings, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrangements Act, or under any subsequent Act substituted therefor, or may be otherwise recovered as a debt due to Canada by a province. The abatement for the taxation year 1976 and the revised abatement for the taxation year 1975 in respect of the Province of Quebec exceeded the federal savings by \$130 million which has been recovered from payments to the province under the Federal-Provincial Fiscal Arrangements Act.

In addition to the above payments, \$4,456 million in provincial income taxes collected by the federal government on behalf of the provinces was credited to the provincial tax collection agreements account in 1976-77 under the terms of the Federal-Provincial Fiscal Arrangements Act for allocation to the provinces compared with \$4,104 million in 1975-76. A more detailed explanation of these arrangements is given under Deposit and Trust Accounts in section 10.

A summary of payments, by provinces, during 1976-77 is given in Table 7.17.

*Anti-Dumping Tribunal*

To determine whether dumping of goods causes material injury to Canadian industry.

*Winter capital projects fund*

The provision of funds for the purpose of creating employment, through loans to provinces and municipalities to encourage capital spending.

*Auditor General*

To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

*Insurance*

To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the government and other government departments.

*Tariff Board*

To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the customs tariff structure as directed by the Minister of Finance.

*Governor General and Lieutenant-Governors*

TABLE 7.18

(in million of dollars)

GOVERNOR GENERAL AND LIEUTENANT- GOVERNORS	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Department .....	3	2	1

*Department*

To enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of honours.



Included in these expenditures are the salaries of the Governor General of Canada and the Lieutenant-Governors of the provinces and other expenses of these offices.

### Indian Affairs and Northern Development

TABLE 7.19

(in million of dollars)

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	21	20	1
Indian and Eskimo affairs .....	555	459	96
Northern affairs .....	284	233	51
Parks Canada .....	141	131	10
	1,001	843	158
Northern Canada Power Commission .....	2		2
	1,003	843	160

### Administration

To provide overall policy direction and central advisory and administrative services to departmental programs.

### Indian and Eskimo affairs

In consultation with Indian and Eskimo peoples to innovate, support and encourage coordinated activities whereby Indians and Eskimos may achieve their cultural, economic and social aspirations within Canadian society.

Expenditures for Indian and Eskimo affairs totalled \$555 million and included \$226 million for education, \$231 million for community affairs and \$44 million for economic development.

### Northern affairs

To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through coordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners.

Expenditures for northern affairs totalled \$284 million and included \$213 million for territorial and social development, \$43 million for northern roads and airstrips and \$22 million for northern natural resources and environment.

### Parks Canada

To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Expenditures for Parks Canada totalled \$141 million and included \$76 million in respect of national parks, \$34 million for historic sites and \$20 million for byways and special places.

### Northern Canada Power Commission

To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

### Industry, Trade and Commerce

TABLE 7.20

(in millions of dollars)

INDUSTRY, TRADE AND COMMERCE	Fiscal year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Trade-industrial .....	278	248	30
Tourism .....	22	21	1
Grains and oilseeds .....	316	248	68
	616	517	99
Federal Business Development Bank .....	6	2	4
Foreign Investment Review Agency .....	3	3	
Standards Council of Canada .....	3	2	1
Statistics Canada .....	143	104	39
	771	628	143

### Trade-industrial

To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

Expenditures of the trade-industrial program totalled \$278 million in 1976-77 and included \$70 million for technological capability in industry (defence \$45 million, non-defence \$25 million), \$46 million for general incentives to industry for the expansion of scientific research and development in Canada and \$68 million in respect of capital subsidies for the construction of commercial and fishing vessels.

### Tourism

To sustain orderly growth of tourism in Canada.

### Grains and oilseeds

To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Expenditures under this program totalled \$316 million and included \$3 million in respect of the Prairie Grain Advance Payments Act and \$65 million under the two-price wheat program.

### Federal Business Development Bank

To promote and assist in the establishment and development of business enterprises, particularly, small businesses in Canada.

### Foreign Investment Review Agency

To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

### Standards Council of Canada

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

### Statistics Canada

To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

### Justice

TABLE 7.21

(in millions of dollars)

JUSTICE	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration of justice .....	78	76	2
Supreme and Federal Courts of Canada .....	4	3	1
Law Reform Commission of Canada .....	2	2	
Tax Review Board .....	1	1	
	85	82	3

### Administration of justice

To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

### Supreme and Federal Courts of Canada

To provide a general court of appeal for Canada and an additional court for the better administration of the laws of Canada.

### Law Reform Commission of Canada

To study and keep under review on a continuing and systematic basis the statutes and other law comprising the laws of

Canada with a view to making recommendations for their improvement modernization and reform.

### Tax Review Board

To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

### Labour

TABLE 7.22

(in millions of dollars)

LABOUR	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Program—			
Department .....	30	27	3
Canada Labour Relations Board .....	2	2	
Information Canada <sup>(1)</sup> .....		11	- 11
	32	40	- 8

<sup>(1)</sup> The Publishing Revolving Fund and the Expositions Revolving Fund are shown under the Department of Supply and Services, volume II.

### Department

To promote and protect the rights of the parties involved in the world of work; a working environment conducive to physical and social well-being; a fair return for efforts in the work place; and in all cases to ensure equitable access to employment opportunities.

### Canada Labour Relations Board

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

### Manpower and Immigration

TABLE 7.23

(in millions of dollars)

MANPOWER AND IMMIGRATION	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	38	36	2
Development and utilization of manpower .....	933	856	77
Immigration .....	59	56	3
Planning and research .....	10	8	2
	1,040	956	84
Immigration Appeal Board .....	2	2	
Unemployment Insurance Commis- sion .....	1,728	878	850
	2,770	1,836	934

To provide direction and efficient and timely service to the Department, directs the operations of the regional offices and ensure that requirements of other departments and agencies are fulfilled on time.

To further the economic growth of Canada by endeavouring to ensure that the supply of manpower matches the demand qualitatively, quantitatively and geographically.

To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

To ensure that departmental policies and programs are developed, planned and altered as necessary to make the maximum contribution to the attainment of the departmental goals. To provide information and analyses vital to the effective operation of discretionary programs.

To make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds.

To administer contracts entered into under the Government Annuities Act and to provide short-term financial relief and other assistance to workers eligible under the Unemployment Insurance Act, 1971.

Those expenditures of the commission which are financed by appropriations amounted to \$1,728 million of which \$39 million was in respect of benefits to fishermen.

The Unemployment Insurance Act 1971, stipulates that in each fiscal year commencing with 1973-74 an amount will be credited to the Unemployment Insurance Account equal to the government cost of paying benefit for the immediate preceding calendar year. The amount credited to the Unemployment Insurance Account in 1976-77 was \$1,683 million which represented the government cost for the calendar year 1975.

Unemployment benefit payments are not charged to budgetary expenditure but to the Unemployment Insurance Account. Further information about the account is given under the liability category "social security accounts" in section 8 of this volume.

## (in millions of dollars)

### Defence services

The objective of the Department of National Defence is to ensure the security of Canada and to contribute to the maintenance of world peace.

Expenditures of \$3,365 million for defence services included \$2,433 million for operating expenditures, \$477 million for capital expenditures, \$24 million for mutual aid to NATO countries including contributions toward military costs of NATO, \$377 million for military pensions, pension contributions and other benefits and \$45 million for the government's contribution to the public service employee benefit plans.

Military pensions, pension contributions and other benefits included \$114 million in respect of the government's contribution to the Canadian forces superannuation account and \$401 million for amortization of deferred charges.

The government's contribution to the Canadian forces superannuation account consists of an amount equal to  $14/5$  times the contributions of the permanent services personnel.

In 1976-77 additional interest of \$203 million in respect of the Canadian forces superannuation account was charged to the Department of Finance and credited to Defence Services.

Further details of the superannuation account may be found in section 10 of this volume under the liability category "annuity, insurance and pension accounts" and under the asset category "deferred charges".

*Defence Construction (1951) Limited*

Expenses incurred by Defence Construction (1951) Limited in procuring the construction of defence projects on behalf of the Department of National Defence and such other projects as approved by Treasury Board totalled \$5 million in 1976-77.

## National Health and Welfare

TABLE 7.25

(in millions of dollars)

NATIONAL HEALTH AND WELFARE	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	14	14	
Health care .....	3,077	2,544	533
Medical services .....	128	113	15
Health protection .....	72	55	17
Fitness and amateur sport .....	30	22	8
Income security and social assistance .....	7,577	6,935	642
Medical Research Council .....	10,898	9,683	1,215
Status of Women .....	52	48	4
	1		1
	10,951	9,731	1,220

Expenditures of the Department of National Health and Welfare including those of the Medical Research Council and Status of Women totalled \$10,951 million.

The main changes were increases of \$533 million in respect of health care and \$642 million in respect of income security and social assistance.

### Administration

To provide central direction, management and service to the department.

### Health care

To develop, promote and implement measures for preservation and improvement of the health status of all Canadians within the ability of society to finance such measures.

### Medical services

To promote, improve, and preserve the health of the Canadian citizens whose care, by legislation or custom, has been assigned to the department.

### Health protection

To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural. These services included the administration of the Food and Drugs, the Proprietary or Patent Medicine and the Narcotic Control Acts.

### Fitness and amateur sport

To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

### Income security and social assistance

To promote and improve the social security and social welfare of the people of Canada.

Payments for the old age security pension, guaranteed income supplement and spouse's allowance are made under the authority of the Old Age Security Act. In 1967, the Act was amended to include guaranteed income supplement benefits and in 1975 spouse's allowance.

### Medical Research Council

To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Scholarships and grants in aid of research, which accounted for most of these expenditures, were \$4 million more than in the previous fiscal year.

### Status of Women

To promote equal opportunities for women in all spheres of Canadian life.

TABLE 7.26

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Newfoundland .....	67	54	13
Prince Edward Island .....	13	10	3
Nova Scotia .....	98	79	19
New Brunswick .....	82	65	17
Ontario .....	1,020	856	164
Manitoba .....	124	104	20
Saskatchewan .....	109	89	20
Alberta .....	220	195	25
British Columbia .....	290	252	38
Northwest Territories .....	5	4	1
Yukon Territory .....	2	1	1
	2,030	1,709	321

The Hospital Insurance and Diagnostic Services Act authorizes the Minister with the approval of the Governor in Council to enter into an agreement with any province to provide for the payment by Canada of contributions towards the cost of eligible hospital and diagnostic services incurred by the province. Agreements were made with all the provinces and territories, but under a federal-provincial agreement the Province of Quebec subsequently opted out of the program in 1962-63.



TABLE 7.27

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE MEDICAL CARE ACT	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Newfoundland .....	24	19	5
Prince Edward Island .....	5	4	1
Nova Scotia .....	36	28	8
New Brunswick .....	30	23	7
Quebec .....	270	216	54
Ontario .....	360	288	72
Manitoba .....	45	36	9
Saskatchewan .....	42	32	10
Alberta .....	82	61	21
British Columbia .....	107	86	21
Northwest Territories .....	2	1	1
Yukon Territory .....	1	1	
	1,004	795	209

The Medical Care Act authorizes the payment of contributions by Canada towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical care insurance plans.

The Provinces of Saskatchewan and British Columbia became participating provinces effective July 1, 1968, Nova Scotia, Newfoundland and Manitoba effective April 1, 1969, Alberta effective July 1, 1969, Ontario effective October 1, 1969, Quebec effective November, 1, 1970, Prince Edward Island effective December 1, 1970, New Brunswick effective January 1, 1971, the Northwest Territories effective April 1, 1971 and the Yukon Territory effective April 1, 1972.

TABLE 7.28

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HEALTH RESOURCES FUND ACT	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Newfoundland .....	1	2	- 1
Nova Scotia .....	1	(1)	1
New Brunswick .....	4	(1)	4
Quebec .....	4	13	- 9
Ontario .....	6	3	3
Manitoba .....	1	(1)	1
Saskatchewan .....	2	1	1
Alberta .....		1	- 1
British Columbia .....	5	(1)	5
	24	20	4

(1) Less than \$500,000.

The Health Resources Fund Act provides for the establishment of a fund to assist provinces in the planning, acquisition, construction or renovation and equipping of health training and health research facilities.

TABLE 7.29

(in millions of dollars)

PAYMENTS UNDER THE OLD AGE SECURITY ACT	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Old age security pension .....	3,319	2,976	343
Guaranteed income supplement .....	1,017	923	94
Spouse's allowance .....	101	35	66
	4,437	3,934	503

Family allowance payments, as defined in the Family Allowances Act 1973, are payable in respect of all children under 18 years of age who are dependant on their parents. They are paid only to residents of Canada or persons outside of Canada when that parent or child is temporarily absent or when a Canadian family is stationed abroad and subject to Canadian income tax. The allowance must be declared as income for tax purposes by the parent who claims the child as a tax exemption. The rate of allowances paid can be decided upon by the provinces within certain limits. However, the provinces may vary the rate to be paid on the basis of the child's age or size of a family or any combination of both. The limits are that the rate cannot be less than \$14.33 per child and the average rate per month paid on behalf of all children within a province cannot exceed \$23.89.

The number of families and number of children in receipt of family allowance payments in the month of March and the total payments in each of the fiscal years ended March 31, 1973 to 1977, inclusive, are shown in table 7.30.

TABLE 7.30

## FAMILY ALLOWANCE PAYMENTS

Year ended March 31	Number of families (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1973 .....	3,110	6,757	549
1974 .....	3,344	7,249	946
1975 .....	3,446	7,344	1,824
1976 .....	3,510	7,312	1,957
1977 .....	3,561	7,244	1,980



TABLE 7.31

(in millions of dollars)

FAMILY ALLOWANCE PAYMENTS	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Newfoundland .....	61	60	1
Prince Edward Island .....	11	11	
Nova Scotia .....	74	74	
New Brunswick .....	65	63	2
Quebec .....	527	528	- 1
Ontario .....	694	686	8
Manitoba .....	88	87	1
Saskatchewan .....	84	81	3
Alberta .....	168	161	7
British Columbia .....	201	199	2
Northwest Territories .....	5	5	
Yukon Territory .....	2	2	
	1,980	1,957	23

The Canada Assistance Plan Act authorizes the government to enter into agreements with the provinces for sharing the costs of assistance provided by the provinces, territories and municipalities to persons in need and welfare services provided to persons in need or likely to be in need, including the costs of food, shelter, clothing, fuel and utilities, essential household supplies, expenses incidental to a trade, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services including rehabilitation, and comfort allowances. The rate of the federal contribution is 50% of the shareable costs; the rates for assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants. Contributions under this plan have replaced certain contributions which formerly had been made under the Old Age Assistance Act, the Disabled Persons Act, the Blind Persons Act and the Unemployment Assistance Act.

Under federal-provincial agreement, the Province of Quebec has opted out of a major portion of this program.

TABLE 7.32

(in millions of dollars)

CANADA ASSISTANCE PLAN	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Newfoundland .....	40	37	3
Prince Edward Island .....	11	9	2
Nova Scotia .....	47	41	6
New Brunswick .....	67	50	17
Quebec <sup>(1)</sup> .....	2		2
Ontario .....	409	378	31
Manitoba .....	53	47	6
Saskatchewan .....	63	42	21
Alberta .....	107	91	16
British Columbia .....	185	185	
Northwest Territories .....	4	5	- 1
Yukon Territory .....	1	1	
	989	886	103

<sup>(1)</sup> The contribution to Quebec is for work activity under Part III of the Canada Assistance Plan not covered by the Established Programs (Interim Arrangement) Act.

### National Revenue

TABLE 7.33

(in millions of dollars)

NATIONAL REVENUE	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Customs and Excise .....	184	160	24
Taxation .....	262	234	28
Administrator-Anti-Inflation .....	1	1	
	447	395	52

### Customs and Excise

To assess, collect and control duties and taxes on imported and domestically produced goods and exercise control over international movements of persons and goods.

### Taxation

To assess and collect income taxes, succession duties, gift taxes, pension plan contributions and unemployment insurance premiums due under various federal and provincial statutes and to administer various tax credit plans on behalf of requesting provinces.

### Administrator-Anti-Inflation

To administer the enforcement provisions of the Anti-Inflation Act.

Parliament

TABLE 7.34

(in millions of dollars)

PARLIAMENT	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
The Senate .....	10	10	
House of Commons .....	59	54	5
Library of Parliament .....	4	3	1
	73	67	6

The Senate

To enable the Senate to carry out its constitutional role.

House of Commons

Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

To provide information and other library services and research assistance to Parliamentarians.

Post Office

TABLE 7.35

(in millions of dollars)

POST OFFICE	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Operating expenditures—			
Salaries and allowances—			
Headquarters, regional and district offices, staff post offices	718	632	86
Contribution to employee benefit plans .....	83	74	9
Postmasters and staff—			
Revenue offices .....	26	20	6
Semi-staff offices .....	60	47	13
Sub-postmaster .....	8	9	— 1
	895	782	113
Transportation of mail—			
Rail .....	22	17	5
Land .....	68	58	10
Air .....	46	38	8
Water .....	1	1	
Payments to foreign postal administrations .....	6	5	1
	143	119	24
Other .....	166	67	99
	1,204	968	236
Capital expenditures .....	50	62	— 12
Grants and contributions .....	(1)	(1)	
Gross expenditures .....	1,254	1,030	224
Less:			
Expenditures charged directly to revenue under the Post Office Act .....	— 103	— 85	— 18
	1,151	945	206
Less:			
Revenue credited to appropriations .....	— 48	— 32	— 16
Net expenditure .....	1,103	913	190

(1) Less than \$500,000.

Post Office

To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Gross expenditures of the Post Office were \$1,254 million. However, as authorized by the Post Office Act, remuneration of postmasters and staffs at revenue and semi-staff offices and certain other disbursements are paid from revenue. These payments amounted to \$103 million. A reconciliation statement is given at the end of this section.

Also Post Office Vote 1, authorized that revenue arising from services thereunder be credited thereto. This revenue amounted to \$48 million, consequently net expenditures were \$1,103 million.

As net post office receipts totalled \$615 million as shown in the revenue section of this report and net expenditures totalled \$1,103 million there was a net operating deficit of \$488 million.

However, it is to be noted that Post Office expenditures do not reflect any charges for premises occupied by the Post Office or for certain accounting and miscellaneous services provided by other departments, nor does Post Office revenue reflect any receipts from the franking privilege covering parliamentary and departmental mail or other miscellaneous services provided for other departments and agencies. The services provided free by other departments were valued at \$99 million and those provided free by the Post Office were valued at \$8 million.

### Privy Council

TABLE 7.36

(in millions of dollars)

PRIVY COUNCIL	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Privy Council .....	17	19	- 2
Canadian Intergovernmental Conference Secretariat .....	1	1	
Chief Electoral Officer .....	3	1	2
Commissioner of Official Languages .....	3	3	
Economic Council of Canada .....	4	4	
Public Service Staff Relations Board .....	5	4	1
	33	32	1

### Privy Council

To provide for the operation and support of the central decision-making mechanism of the Government.

### Canadian Intergovernmental Conference Secretariat

To provide administrative and support services for meetings of First Ministers, as well as for federal-provincial and inter-provincial meetings of ministers and senior officials.

### Chief Electoral Officer

To enable the people of Canada, eligible to vote, to elect members to the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with the Canada Elections Act and ensures compliance with the election expenses provisions of the Canada Elections Act.

### Commissioner of Official Languages

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

### Economic Council of Canada

To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production

in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

### Public Service Staff Relations Board

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

### Public Works

TABLE 7.37

(in millions of dollars)

PUBLIC WORKS	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	27	25	2
Professional and technical services .....	36	31	5
Accommodation .....	540	503	37
Marine .....	29	25	4
Transportation and other engineering .....	36	25	11
Land management and development .....	15	21	- 6
	683	630	53

### Administration

To provide central policy direction and central administrative support services for all departmental programs.

### Professional and technical services

To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

### Accommodation

To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

Expenditures for the accommodation program increased by \$37 million. Outlays for general purpose buildings were \$311 million, outlays for single purpose buildings were \$204 million and outlays for program management were \$25 million.

### Marine

To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

*Transportation and other engineering*

To provide and maintain at the most economical costs roads, bridges and public utility services as required by federal government programs.

*Land management and development*

To manage and develop federal lands so as to combine the efficient provision of government services with the achievement of wider social, economic and environmental objectives.

**Regional Economic Expansion****TABLE 7.38**

(in millions of dollars)

REGIONAL ECONOMIC EXPANSION	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Program—			
Department .....	443	449	- 6
Cape Breton Development Corporation .....	52	40	12
	495	489	6

*Department*

To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

Departmental expenditures in 1976-77 totalled \$443 million and included \$82 million for industrial development, \$100 million for social adjustment and rural economic development, \$196 million for development opportunity initiatives and \$65 million for development planning, administration and the employee benefit plans.

*Cape Breton Development Corporation*

To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

**Science and Technology****TABLE 7.39**

(in millions of dollars)

SCIENCE AND TECHNOLOGY	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Ministry of State .....	5	4	1
National Research Council of Canada .....	234	198	36
Science Council of Canada .....	2	2	
	241	204	37

*Ministry of State*

To encourage the development and use of science and technology in support of national goals.

*National Research Council of Canada*

To provide a national foundation upon which to build for the creation, application and use of knowledge derived from the natural sciences and engineering.

*Science Council of Canada*

To assess Canada's scientific and technological requirements, resources and potentialities and to advise the government on the best use of science and technology.

**Secretary of State****TABLE 7.40**

(in millions of dollars)

SECRETARY OF STATE	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	10	10	
Bilingualism development .....	166	114	52
Arts and culture .....	8	8	
Education support .....	650	536	114
Translation .....	36	32	4
Citizenship .....	48	48	
	918	748	170
Canada Council .....	60	55	5
Canadian Broadcasting Corporation .....	409	343	66
Canadian Film Development Corporation .....	5	4	1
Company of Young Canadians .....	8	6	- 6
National Arts Centre Corporation ..	26	7	1
National Film Board .....	26	23	3
National Library .....	10	9	1
National Museums of Canada .....	42	41	1
Public Archives .....	15	13	2
Public Service Commission .....	78	72	6
Representation Commissioner .....	(1)	2	- 2
	1,571	1,323	248

(1) Less than \$500,000.

*Administration*

To provide overall executive and policy direction and central support services.

*Bilingualism development*

To promote, facilitate and encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

*Arts and culture*

To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to



promote effective inter-agency cooperation in the achievement of these objectives.

#### *Education support*

To ensure the coordinated development, formulation, implementation and review of federal education policies and programs in support of national objectives.

#### *Translation*

To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

#### *Citizenship*

To promote and assist the development of effective Canadian citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.

#### *Canada Council*

To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public. To support the creation and production of all forms of art and to facilitate public access to the arts. Co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

#### *Canadian Broadcasting Corporation*

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

The financial statements of the Canadian Broadcasting Corporation for the year ended March 31, 1977 are shown in Volume III of this report.

#### *Canadian Film Development Corporation*

To foster and promote the development of a feature film industry in Canada.

#### *National Arts Centre Corporation*

To promote the development of the performing arts.

#### *National Film Board*

Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the government, through the medium of film.

#### *National Library*

To facilitate the use of the library resources of the country by the government and the people of Canada.

#### *National Museums of Canada*

To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

#### *Public Archives*

To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming advisory service to government departments and agencies.

#### *Public Service Commission*

To ensure that the Public Service of Canada is staffed according to merit, with fairness and without discrimination on grounds of sex, race, national origin, colour, religion, marital status or age.

Expenditures in respect of the Public Service Commission were \$78 million in 1976-77 and included \$19 million in respect of staffing and \$49 million for training and development.

#### *Representation Commissioner*

To ensure a fair representation, by province, of the people of Canada in the House of Commons.

#### *Solicitor General*

TABLE 7.41

(in millions of dollars)

SOLICITOR GENERAL	Year ended March 31		Increase or decrease ( - )
	1977	1976	
Programs—			
Administration .....	10	8	2
Correctional services .....	255	213	42
Royal Canadian Mounted Police—			
Law enforcement .....	420	363	57
	685	584	101

#### *Administration*

To provide overall policy direction to the programs of the department.

#### *Correctional services*

To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.



Expenditures of \$255 million in respect of correctional Services were \$42 million more than in 1975-76 and included \$146 million for care of inmates, \$47 million for rehabilitation of inmates and \$22 million for parole and community services.

### Law enforcement

To enforce laws, prevent crime, maintain peace, order and security.

Gross expenditures of the Royal Canadian Mounted Police were \$546 million but receipts of \$126 million arising mainly from policing services provided to certain provinces, territories and municipalities, brought the net amount charged to budgetary expenditures to \$420 million.

Gross expenditures of law enforcement included \$227 million for police services under contract, \$150 million for enforcement of federal statutes and executive orders and \$36 million for national police services. Pensions and other benefits totalled \$66 million.

### Supply and Services

TABLE 7.42

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
SUPPLY AND SERVICES	1977	1976	
Programs—			
Administration .....	11	11	
Supply .....	15	11	4
Services .....	78	66	12
	104	88	16
Canadian Arsenals Limited .....	3	3	
Canadian Commercial Corporation .....	8	7	1
	115	98	17

### Administration

The objective of the administration program is to provide a broad range of services to assist the department in realizing the objectives of both the supply and services programs.

### Supply

To encourage research and development in the private sector which contributes to departmental programs and to provide free and subsidized distribution of saleable government publications in accordance with established policies.

In addition to non-budgetary transactions of the Supply Revolving Fund, budgetary expenditures for the supply program included \$10 million for research and development and \$5 million for losses on trading operations for the Publishing Revolving Fund and the Expositions Revolving Fund.

### Services

To acquire and provide in the most economical manner to the government as a whole and to client departments and

agencies, a broad range of administrative management and advisory services in order to improve government efficiency and reduce costs.

The services administration of the department provides to the government as a whole, and to their client departments and agencies, a broad range of administrative services, such as pay and pension services, data processing, a variety of consulting, financial, auditing and management services, cheque issue, and the preparation of the central government accounts, including the Public Accounts.

Expenditures were \$78 million and included \$28 million for public services compensation administration which includes senior headquarters, divisional and field management, management audit, planning and internal computer services, \$9 million for accounts payable and other payments administration, \$23 million for social economic assistance program administration and \$18 million for Government of Canada Accounting.

### Canadian Arsenals Limited

To maintain an efficient Canadian manufacturing capability for certain military materials for Canadian defence needs.

### Canadian Commercial Corporation

To purchase economically goods and services from Canadian sources for the account of foreign governments.

### Transport

TABLE 7.43

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
Transport	1977	1976	
Programs—			
Headquarters .....	53	37	16
Marine transportation .....	222	186	36
Air transportation .....	386	316	70
Surface transportation .....	249	178	71
	910	717	193
Air Canada .....	(1)		
Canadian National Railways operating deficit .....		17	- 17
Canadian Transport Commission .....	363	414	- 51
National Harbour Board .....	4	2	2
Northern Transportation Company Limited .....	(1)	1	- 1
Pilotage Authorities .....	3	3	
The St. Lawrence Seaway Authority—			
Welland canal deficit .....	31	40	- 9
Other .....	2	2	
	33	42	- 9
	1,313	1,196	117

(1) Less than \$500,000.

### Headquarters

To ensure that national transportation policy influences and responds to the objectives and programs of the private and

public sectors; to provide central executive direction in the areas of policy, planning, finance and personnel management to all components of the Ministry; and to co-ordinate their operations and to provide them with efficient advisory and administrative support services.

In 1976-77 the Transportation Development Agency was incorporated into the headquarters program. For comparative purposes the 1975-76 figure has been adjusted.

#### *Marine transportation*

To provide facilities and to foster the optimum development of the marine mode of transport, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.

Gross expenditure for marine transportation was \$241 million but receipts of \$19 million from earnings of marine service vessels and wharfage rentals brought the net amount charged to budgetary expenditure to \$222 million.

#### *Air transportation*

To provide facilities and to foster the optimum development of the air mode of transport, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.

Gross expenditures for air transportation of \$505 million less receipts of \$119 million from aircraft landing fees, concessions, rentals and other services brought net budgetary expenditures to \$386 million.

#### *Surface transportation*

To foster the optimum development of the national surface transportation system and, where required, provides facilities and services, consistent with safety and the protection of the environment, on a cost-recoverable basis to the maximum extent practicable.

#### *Air Canada*

The reimbursement to Air Canada of \$438 thousand was for the payment of interest on loans provided for the construction of a Line Maintenance Hangar at Winnipeg, Manitoba.

#### *Canadian National Railways*

The financial statements of the Canadian National Railways for the year ended March 31, 1977 are shown in Volume III of this report.

#### *Canadian Transport Commission*

To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and participation in policy development, and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

Expenditures of \$363 million in respect of the Canadian Transport Commission included \$281 million for payments under the Railway Act, \$16 million for steamship subventions,

\$17 million for payments under the Maritime Freight Rates Act, \$27 million for Atlantic Region freight assistance and \$2 million for subsidies to regional air carriers.

#### *National Harbours Board*

This program contributes to the objectives of the marine transportation program.

#### *Northern Transportation Company Limited*

To provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

#### *Pilotage Authorities*

To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the Authority on a cost-recoverable basis to the maximum practicable extent.

#### *St. Lawrence Seaway Authority*

This program contributes to the objectives of the marine transportation program.

#### **Treasury Board**

**TABLE 7.44**

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
TREASURY BOARD	1977	1976	
Programs—			
Central administration of the public service .....	26	26	
Government contingencies and centrally financed .....		(1)	
Employer contributions to employee benefit plans .....	167	116	51
Temporary assignments .....	(1)		
	193	142	51

(1) Less than \$500,000.

#### *Central administration of the public service*

In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act: The selection of programs and projects that will achieve the objectives of the government in the most effective manner and in accordance with its priorities. Also the efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.

#### *Government contingencies and centrally financed*

To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

*Employer contributions to employee benefit plans*

Provision of the Government's contribution, as the employer, to employee benefit plans.

The government's outlay in respect of the public service social insurance accounts includes surgical-medical and other insurance premiums as detailed in section 27 of volume II of this report.

*Temporary assignments*

To provide in response to departmental and agency demands highly qualified analysts to assist, on a temporary basis, in policy reviews and similar activities.

**Urban Affairs****TABLE 7.45**

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
	1977	1976	
URBAN AFFAIRS			
Program—			
Ministry of State .....	13	19	- 6
Canadian Habitat Secretariat .....	10	5	5
Central Mortgage and Housing Corporation .....	546	367	179
National Capital Commission .....	56	49	7
	625	440	185

*Ministry of State*

To ensure that federal policies and programs contribute to the optimum pattern and quality of urban development in Canada.

*Canadian Habitat Secretariat*

To prepare for, participate in and host the United Nations Conference on human settlements.

*Central Mortgage and Housing Corporation*

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada. To promote the development of communities through the provision of infrastructure facilities.

Contributions of \$8 million to provinces or municipalities for urban renewal were \$3 million less than in the previous year; losses of \$228 million sustained by the corporation during the year as the result of the operation of federal-provincial projects were \$52 million more than in the previous year. The corporation was reimbursed for these losses and the amounts were charged to budgetary expenditure.

Write-off of loans, originally made to municipalities and municipal sewerage corporations and which were forgiven by the corporation, amounted to \$70 million.

Expenditures for housing research and community planning were \$18 million. In addition, loans in the amount of \$1,197

million were made to the corporation during 1976-77 and repayments by the corporation were \$360 million.

Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance, neighbourhood improvement programs and home buyer grants were \$90 million.

On January 1, 1977 a home insulation program was authorized for the provinces of Nova Scotia and Prince Edward Island in order to prevent heat loss and reduce energy consumption. The cost to March 31, 1977 was \$40 million.

*National Capital Commission*

To develop the National Capital Region as a symbol of identity for all Canadians.

An amount of \$32 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region. Outlays for operating expenditures were \$23 million.

**Veterans Affairs****TABLE 7.46**

(in millions of dollars)

	Year ended March 31		Increase or decrease ( - )
	1977	1976	
VETERANS AFFAIRS			
Programs—			
Administration .....	7	7	
Welfare services .....	227	202	25
Pensions .....	394	355	39
Bureau of pension advocates .....	2	2	
Treatment services .....	110	106	4
Veterans land administration .....	8	12	- 4
	748	684	64

*Administration*

To provide executive direction and certain common administrative and professional services to the department as a whole.

*Welfare services*

To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.

Payments under the War veterans Allowances and the Civilian War Pensions and Allowances Act increased by \$20 million. These payments are made principally to elderly qualified persons who are incapable of maintaining themselves and are adjusted quarterly to reflect consumer price index fluctuations.

*Pensions*

To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

Expenditures in respect of pensions were \$394 million in 1976-77. Grants and contributions which constitute the great

test part of these expenditures amounted to \$384 million, and operating expenditures were \$9 million.

#### *Bureau of pensions advocates*

To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

#### *Treatment services.*

To provide medical services for qualified veterans suffering from service-connected disabilities.

#### *Veterans' land administration*

To effect the settlement of qualified veterans as farmers, small holders, commercial fishermen and home-steaders, including Indian veterans on Reserves.

Shown in table 7.47 are the number of awards in effect at March 31, 1946, 1977 and 1976 and the payments in each of the fiscal years ended on these dates for (a) disability pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons, arising out of world war 1, world war 2, and miscellaneous service (which includes special force service, defence forces peace time service).

**TABLE 7.47**

(in millions of dollars)

	Year ended March 31							
	1946			1977			1976	
	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)	
	Disability	Dependant		Disability	Dependant		Disability	Dependant
PENSIONS								
World war 1.....	73	17	37	11	10	77	12	11
World war 2.....	36	16	22	95	15	287	97	15
Miscellaneous.....	3	2	3	7	1	20	6	1
	112	35	62	113	26	384	115	27
								346

#### **Expenditure by Department and Agency and by Type of Expenditure for 1976-77 and 1975-76**

(in millions of dollars)

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1976-77	1975-76	1976-77	1975-76	1976-77	1975-76	1976-77	1975-76
Agriculture—								
Department.....	243	217	17	26	353	383	613	626
Canadian Dairy Commission.....	1	1			1		2	1
Canadian Livestock Feed Board.....	1	1			12	20	13	21
Farm Credit Corporation.....	2	3					2	3
	247	222	17	26	366	403	630	651
Communications—								
Department.....	30	33	8	21	1	1	39	55
Canadian Radio-television and Telecommunication Commission.....	12	10					12	10
	42	43	8	21	1	1	51	65
Consumer and Corporate Affairs—								
Department.....	59	53	1	1	1	1	61	55
Anti-Inflation Board.....	23	5					23	5
Food Prices Review Board.....		2						2
	82	60	1	1	1	1	84	62
Energy, Mines and Ressources—								
Department.....	117	118	9	8	62	3	188	129
Atomic Energy Control Board.....	5	2					5	2
Atomic Energy of Canada Limited.....	188	86	8	8			196	94
Eldorado Nuclear Limited.....		3						3
Energy Supplies Allocation Board.....	1	2			946	1,582	947	1,584
National Energy Board.....	9	8					9	8
	320	219	17	16	1,008	1,585	1,345	1,820
Environment.....	360	319	73	72	52	62	485	453



## Expenditure by Department and Agency and by Type of Expenditure for 1976-77 and 1975-76—Continued

(in millions of dollars)

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1976-77	1975-76	1976-77	1975-76	1976-77	1975-76	1976-77	1975-76
External Affairs—								
Department .....	157	145	29	16	45	44	231	205
Canadian International Development Agency .....	26	24			471	448	497	472
International Joint Commission .....	2	2					2	2
	185	171	29	16	516	492	730	679
Finances—								
Department .....	4,742	3,996		1	3,541	2,906	8,283	6,903
Auditor General .....	14	9					14	9
Insurance .....	2	2					2	2
Tariff Board .....	1	1					1	1
	4,759	4,008		1	3,541	2,906	8,300	6,915
Governor General and Lieutenant-Governors .....	3	2					3	2
Indian Affairs and Northern Development .....	367	325	211	189	425	329	1,003	843
Industry, Trade and Commerce—								
Department .....	105	97			511	420	616	517
Federal Business Development Bank .....	6	2					6	2
Foreign Investment Review Agency .....	3	3					3	3
Standards Council of Canada .....					3	2	3	2
Statistics Canada .....	142	103	1	1			143	104
	256	205	1	1	514	422	771	628
Justice .....	63	62	1	1	21	19	85	82
Labour—								
Department .....	28	25		1	1	1	29	27
Canada Labour Relations Board .....	3	3					3	3
Information Canada .....		10						10
	31	38		1	1	1	32	40
Manpower and Immigration—								
Department .....	571	524	1	2	467	430	1,039	956
Immigration Appeal Board .....	2	2					2	2
Unemployment Insurance Commission .....	2	2			1,727	876	1,729	878
	575	528	1	2	2,194	1,306	2,770	1,836
National Defence .....	2,815	2,554	477	356	73	64	3,365	2,974
National Health and Welfare—								
Department .....	257	218	11	10	10,630	9,455	10,898	9,683
Medical Research Council .....	1	1			51	47	52	48
Status of Women .....	1						1	
	259	219	11	10	10,681	9,502	10,951	9,731
National Revenue—								
Customs and Excise .....	182	157	2	4			184	161
Taxation .....	260	230	2	4			262	234
Administrator—Anti-Inflation .....	1						1	
	443	387	4	8			447	395
Parliament—								
Senate .....	10	10					10	10
House of Commons .....	58	53			1	1	59	54
Library of Parliament .....	4	3					4	3
	72	66			1	1	73	67
Post Office .....	1,053	851	50	62			1,103	913
Privy Council—								
Privy Council Office .....	15	17	1		1	2	17	19
Canadian Intergovernmental Conference Secretariat .....	1	1					1	1
Chief Electoral Officer .....	3	1					3	1
Commissioner of Official Languages .....	3	3					3	3
Economic Council of Canada .....	4	4					4	4
Public Service Staff Relations Board .....	5	4					5	4
	31	30	1		1	2	33	32
Public Works .....	393	349	285	281	5		683	630
Regional Economic Expansion—								
Department .....	55	53	10	11	378	385	443	449
Cape Breton Development Corporation .....	52	40					52	40
	107	93	10	11	378	385	495	489
Science and Technology—								
Ministry of State .....	5	4					5	4
National Research Council of Canada .....	93	79	29	11	112	108	234	198
Science Council of Canada .....	2	2					2	2
	100	85	29	11	112	108	241	204



## Expenditure by Department and Agency and by Type of Expenditure for 1976-77 and 1975-76—Concluded

(in millions of dollars)

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1976-77	1975-76	1976-77	1975-76	1976-77	1975-76	1976-77	1975-76
Secretary of State—								
Department .....	66	60	1	2	851	686	918	748
Canada Council .....					60	55	60	55
Canadian Broadcasting Corporation .....	409	343					409	343
Canadian Film Development Corporation .....	5	4					5	4
Company of Young Canadians .....		6						6
National Arts Centre Corporation .....	8	7					8	7
National Film Board .....	26	23					26	23
National Library .....	10	9					10	9
National Museums of Canada .....	32	30	2	5	8	6	42	41
Public Archives .....	14	12	1				15	12
Public Service Commission .....	77	70	1	3			78	73
Representation Commissioner .....		2						2
	647	566	5	10	919	747	1,571	1,323
Solicitor General—								
Department .....	8	7			2	1	10	8
Correctional Services .....	219	183	35	30	1		255	213
Royal Canadian Mounted Police .....	370	313	40	40	10	10	420	363
	597	503	75	70	13	11	685	584
Supply and Services—								
Department .....	102	86	2	2			104	88
Canadian Arsenals Limited .....	3	3					3	3
Canadian Commercial Corporation .....	8	7					8	7
	113	96	2	2			115	98
Transport—								
Department .....	531	488	229	166	150	63	910	717
Atlantic Pilotage Authority .....	2	2					2	2
Canadian National Railways .....		17						17
Canadian Transportation Commission .....	20	20			343	394	363	414
Great Lakes Pilotage Authority .....	1	1					1	1
Laurentian Pilotage Authority .....								
National Harbours Board .....	4	2					4	2
Northern Transportation Company .....		1						1
St Lawrence Seaway Authority .....	33	42					33	42
	591	573	229	166	493	457	1,313	1,196
Treasury Board .....	192	141			1	1	193	142
Urban Affairs—								
Ministry of State .....	11	15			2	4	13	19
Canadian Habitat Secretariat .....	9	4			1	1	10	5
Central Mortgage and Housing Corporation .....	546	367					546	367
National Capital Commission .....	23	19	32	30	1		56	49
	589	405	32	30	4	5	625	440
Veterans Affairs .....	143	133	6	9	599	542	748	684
Total, all departments and agencies .....	15,435	13,253	1,575	1,373	21,920	19,352	38,930	33,978

Statement of Expenditure by Program

YEAR ENDED MARCH 31

(in millions of dollars)

Program	1976-77					1975-76				
	Variances					Variances				
	Appropriations	Expenditures	Unexpended Balance		Over-Expenditures	Appropriations	Expenditures	Unexpended Balance		Over-Expenditures
			Lapsed	Carried Forward				Lapsed	Carried Forward	
AGRICULTURE										
Administration .....	38	35	3			33	31	2		
Research .....	100	96	4			97	96	1		
Production and marketing .....	421	387	9	25		443	412	3	28	
Health of animals .....	73	69	4			62	62			
Canadian Grain Commission .....	28	26	2			26	25	1		
Other .....	27	17	10			28	25	3		
Total .....	687	630	32	25		689	651	10	28	
COMMUNICATIONS										
Department .....	56	39	17			57	55	2		
Other .....	12	12				10	10			
Total .....	68	51	17			67	65	2		
CONSUMER AND CORPORATE AFFAIRS										
Administration .....	13	12	1			12	11	1		
Consumer affairs .....	27	26	1			23	22	1		
Corporate affairs .....	7	6	1			6	6			
Combines investigation and competition policy .....	8	7	1			6	6			
Intellectual property .....	11	10	1			10	10			
Other .....	23	23				7	7			
Total .....	89	84	5			64	62	2		
ENERGY, MINES AND RESOURCES										
Administration .....	15	14	1			12	11	1		
Mineral and energy resources .....	129	124	5			73	72	1		
Earth sciences .....	50	50				46	46			
Other .....	1,625	1,157	468			1,803	1,700	71	32	
Total .....	1,819	1,345	474			1,934	1,829	73	32	
ENVIRONMENT										
Administration .....	20	20				18	18			
Fisheries and marine .....	276	256	20			257	243	14		
Environment services .....	220	209	11			193	192	1		
Total .....	516	485	31			468	453	15		
EXTERNAL AFFAIRS (2)										
Canadian interests abroad .....	242	231	11			207	204	3		
World exhibitions .....	(0)	(0)				1	1			
Other .....	547	499	48			508	474	34		
Total .....	789	730	59			716	679	37		
FINANCE										
Finance and economic policies .....	21	20	1			17	17			
Municipal grants .....	93	93				79	79			
Public debt .....	4,721	4,721				3,955	3,955			
Fiscal transfer payments .....	3,113	3,113				2,461	2,461			
Contracting-out payments .....	243	243				204	204			
Guaranteed loans .....	58	58				51	51			
Anti-Dumping Tribunal .....	(0)	1				1	1			
Special .....	(0)					73	73			
Winter capital projects fund .....	33	33				60	60			
Other .....	18	18				14	14			
Total .....	8,301	8,300	1			6,915	6,915			
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS										
Department .....	3	3				2	2			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Administration .....	23	21	2			22	20	2		
Indian and Eskimo affairs .....	558	555	3			470	459	11		
Northern affairs .....	288	284	4			237	233	3	1	
Parks Canada .....	145	141	4			135	131	4		
Other .....	2	2								
Total .....	1,016	1,003	13			864	843	20	1	
INDUSTRY, TRADE AND COMMERCE										
Trade Industrial .....	283	278	5			255	248	7		
Tourism .....	24	22	2			25	21	4		
Grains and oilseeds .....	327	316	11			284	248	36		
Other .....	172	155	17			113	111	2		
Total .....	806	771	35			677	628	49		

## Statement of Expenditure by Program—Continued

YEAR ENDED MARCH 31—Continued

(in millions of dollars)

Program	1976-77					1975-76				
	Variances					Variances				
	Appropriations	Expenditures	Unexpended Balance		Over-Expenditures	Appropriations	Expenditures	Unexpended Balance		Over-Expenditures
			Lapsed	Carried Forward				Lapsed	Carried Forward	
JUSTICE										
Administration of justice.....	83	78	5			76	76			
Supreme and Federal Courts of Canada .....	4	4				4	3	1		
Law Reform Commission of Canada ..	2	2				2	2			
Tax Review Board .....	1	1				1	1			
Total .....	90	85	5			83	82	1		
LABOUR										
Department.....	30	30				27	27			
Other .....	3	2	1			14	13	1		
Total .....	33	32	1			41	40	1		
MANPOWER AND IMMIGRATION										
Administration .....	39	38	1			38	36	2		
Development and utilization of manpower .....	962	933	29			876	856	20		
Immigration .....	61	59	2			58	56	2		
Planning and research .....	11	10	1			8	8			
Other .....	1,731	1,730	1			880	880			
Total .....	2,804	2,770	34			1,860	1,836	24		
NATIONAL DEFENCE										
Defence services .....	3,373	3,360	13			2,982	2,969	13		
Defence Construction (1951) Limited .....	6	5	1			5	5			
Total .....	3,379	3,365	14			2,987	2,974	13		
NATIONAL HEALTH AND WELFARE										
Administration .....	15	14	1			14	14			
Health care .....	3,081	3,077	4			2,546	2,544	2		
Medical services .....	132	128	4			115	113	2		
Health protection .....	78	72	6			57	55	2		
Income security and social assistance .....	7,593	7,577	16			6,940	6,935	5		
Fitness and amateur sport .....	31	30	1			22	22			
Other .....	53	53				49	48	1		
Total .....	10,983	10,951	32			9,743	9,731	12		
NATIONAL REVENUE										
Customs and Excise .....	186	184	2			169	160	9		
Taxation .....	275	262	13			241	234	7		
Administrator—Anti-Inflation .....	1	1				1	1			
Total .....	462	447	15			411	395	16		
PARLIAMENT										
The Senate .....	11	10	1			10	10			
House of Commons .....	60	59	1			54	54			
Library of Parliament .....	4	4				4	3	1		
Total .....	75	73	2			68	67	1		
POST OFFICE										
Post Office .....	1,154	1,103	51			946	913	33		
PRIVY COUNCIL										
Privy Council .....	19	17	2			21	19	2		
Canadian Intergovernmental Conference Secretariat .....	1	1				1	1			
Chief Electoral Officer .....	3	3				1	1			
Commissioner of Official Languages ..	3	3				3	3			
Economic Council of Canada .....	5	4	1			5	4	1		
Public Service Staff Relations Board ..	5	5				5	4	1		
Total .....	36	33	3			36	32	4		
PUBLIC WORKS										
Administration .....	29	27	2			26	25	1		
Professional and technical services ..	37	36	1			33	31	2		
Accommodation .....	592	540	52			529	496	33		
Marine .....	32	29	3			25	25			
Transportation and other engineering ..	37	36	1			28	25	3		
Land management and development ..	18	15	3			26	21	5		
Total .....	745	683	62			667	623	44		

## Statement of Expenditure by Program—Concluded

YEAR ENDED MARCH 31—Concluded

(in millions of dollars)

Program	1976-77					1975-76				
	Variances					Variances				
	Appropriations	Expenditures	Unexpended Balance		Over-Expenditures	Appropriations	Expenditures	Unexpended Balance		Over-Expenditures
			Lapsed	Carried Forward				Lapsed	Carried Forward	
REGIONAL ECONOMIC EXPANSION										
Department .....	475	443	32			472	449	23		
Other .....	52	52				40	40			
Total .....	527	495	32			512	489	23		
SCIENCE AND TECHNOLOGY										
Ministry of State .....	6	5	1			5	4	1		
National Research Council of Canada .....	236	234	2			190	189	1		
Science Council of Canada .....	2	2				2	2			
Total .....	244	241	3			197	195	2		
SECRETARY OF STATE										
Administration .....	10	10				12	10	2		
Bilingualism development .....	167	166	1			121	114	7		
Arts and culture .....	9	8	1			9	8	1		
Education support .....	650	650				536	536			
Translation .....	41	36	5			32	32			
Citizenship .....	51	48	3			52	48	4		
Other .....	665	653	12			591	575	16		
Total .....	1,593	1,571	22			1,353	1,323	30		
SOLICITOR GENERAL										
Department .....	12	10	2			9	8	1		
Correctional services .....	275	255	20			242	213	29		
Law enforcement .....	435	420	15			368	363	5		
Total .....	722	685	37			619	584	35		
SUPPLY AND SERVICES										
Administration .....	11	11				13	11	2		
Supply .....	15	15				12	11	1		
Services .....	81	78	3			71	66	5		
Other .....	13	11	2			10	10			
Total .....	120	115	5			106	98	8		
TRANSPORT										
Headquarters .....	64	53	11			31	26	5		
Marine transportation .....	238	222	16			191	186	5		
Air transportation .....	406	386	20			343	323	20		
Surface transportation .....	286	250	36			236	178	58		
Transportation Development Agency (3) .....						15	11	4		
Other .....	406	402	4			520	479	41		
Total .....	1,400	1,313	87			1,336	1,203	133		
TREASURY BOARD										
Central administration of the public service .....	30	26	4			26	26			
Government contingencies and centrally financed .....	100		100				(1)			
Employer contributions to employee benefit plans .....	167	167				254	116	138		
Temporary assignments .....	(1)	(1)								
Total .....	297	193	104			280	142	138		
URBAN AFFAIRS										
Ministry of State .....	19	13	6			22	19	3		
Other .....	629	612	17			443	421	22		
Total .....	648	625	23			465	440	25		
VETERANS AFFAIRS										
Administration .....	7	7				7	7			
Welfare services .....	231	227	4			204	202	2		
Pensions .....	396	394	2			356	355	1		
Bureau of pensions advocates .....	3	2	1			2	2			
Treatment services .....	126	110	16			109	106	3		
Veterans land administration .....	10	8	2			13	12	1		
Total .....	773	748	25			691	684	7		
TOTAL .....	40,179	38,930	1,224	25		34,797	33,978	758	61	

(1) Less than \$500,000.

(2) Results from department of External Affairs's authority in votes 10 and 10b to pay assessments in the amounts and in the currencies in which they are levied, and to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January and October 1974.

# Summary of Expenditure by Standard Object and Department for the Year Ended March 31, 1977

Section (Volume II)	Department or Ministry	Salaries and wages	Other personnel	Transporta- tion and Communi- cations	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		\$	\$	\$	\$	\$	\$	\$
1	Agriculture .....	181,509,289	21,079,724	11,560,611	1,775,850	12,437,363	3,368,749	2,090,037
2	Communications .....	40,738,617	4,868,669	3,549,063	887,605	9,131,596	1,410,051	835,767
3	Consumer and Corporate Affairs .....	53,918,235	5,032,000	5,666,753	2,245,032	10,590,716	912,232	718,483
4	Energy, Mines and Resources .....	79,451,214	9,085,984	6,655,765	3,099,354	23,977,116	6,320,410	1,916,247
5	Environment .....	216,269,264	24,612,641	27,028,295	2,828,267	36,066,351	23,663,569	20,329,281
6	External Affairs .....	84,209,591	22,674,457	25,083,676	2,617,371	18,269,437	16,287,748	6,317,918
7	Finance .....	26,876,626	3,178,848	2,308,900	1,496,926	6,786,333	543,053	397,179
8	Governor General and Lieutenant-Governors .....	1,517,803	418,191	263,339	14,911	44,523	23,270	6,421
9	Indian Affairs and Northern Development .....	187,495,661	20,684,660	23,551,837	2,868,555	117,212,649	8,827,982	14,552,346
10	Industry, Trade and Commerce .....	138,779,729	17,687,513	18,940,269	14,624,799	43,689,656	5,728,656	1,161,305
11	Justice .....	50,931,670	2,770,268	3,541,261	897,589	2,491,600	152,493	58,463
12	Labour .....	12,067,520	11,516,980	1,403,350	325,282	3,908,247	148,074	33,874
13	Manpower and Immigration .....	209,019,198	22,187,951	18,786,337	3,531,116	309,425,819	3,057,974	1,917,630
14	National Defence .....	1,633,901,941	472,803,268	134,686,645	10,426,319	147,175,531	25,916,418	182,008,442
15	National Health and Welfare .....	150,237,729	18,027,047	23,603,605	3,021,608	34,685,274	2,076,210	2,369,686
16	National Revenue .....	367,838,991	40,175,513	28,812,371	2,896,395	9,429,827	8,363,288	1,796,125
17	Parliament .....	45,095,499	9,591,779	4,928,735	6,794,356	795,729	1,077,259	189,024
18	Post Office .....	809,349,238	85,119,567	153,219,562	3,389,514	6,710,610	2,763,519	9,303,762
19	Privy Council .....	17,515,610	1,823,666	1,660,010	1,339,327	3,093,200	380,084	286,141
20	Public Works .....	128,554,065	16,813,519	8,369,157	705,024	65,658,324	153,718,676	61,039,927
21	Regional Economic Expansion .....	35,034,922	3,789,827	4,187,203	1,142,507	6,290,350	990,621	523,134
22	Science and Technology .....	63,537,765	6,395,717	3,457,106	2,434,795	11,494,658	1,476,765	1,293,854
23	Secretary of State .....	132,073,716	14,901,989	9,086,639	3,160,473	58,321,819	2,771,025	1,753,774
24	Solicitor General .....	475,874,257	78,527,749	35,375,664	663,277	33,510,273	17,400,687	13,308,973
25	Supply and Services .....	81,665,959	8,270,473	14,005,536	3,776,375	15,784,553	7,056,955	1,067,482
26	Transport .....	343,906,514	40,595,377	43,560,108	2,647,207	104,807,153	6,824,830	18,051,031
27	Treasury Board .....	17,915,764	173,459,157	385,494	737,223	6,021,458	219,098	905
28	Urban Affairs .....	5,087,961	683,847	1,955,094	541,582	9,980,474	877,975	201,573
29	Veterans Affairs .....	104,243,965	10,946,000	4,698,013	28,315	41,718,658	588,129	1,758,267
		5,694,618,313	1,147,722,381	620,330,398	80,916,954	1,149,509,297	302,945,800	345,287,051

Further details are available in Volume II



# Summary of Expenditure by Standard Object and Department for the Year Ended March 31, 1977

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contribution and other transfer payments	Public debt charges	All other expenditures	Total standard object	Less: receipts and revenues credited to the vote	Net total expenditure	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
17,559,468	8,954,945	7,549,543	366,208,049		2,626,774	636,720,402	6,461,567	630,258,835	1
3,438,456	1,823,994	4,266,185	1,168,621		105,384	72,224,008	20,993,871	51,230,137	2
2,351,045		1,763,373	1,042,070		57,274	84,297,213		84,297,213	3
7,591,871	1,508,481	8,267,325	1,007,597,111		267,247,591	1,422,718,469	77,510,487	1,345,207,982	4
28,102,437	42,407,024	27,856,603	52,273,631		19,175,159	520,612,522	35,632,652	484,979,870	5
9,248,420	16,579,826	11,535,371	516,211,315		894,016	729,929,146	76,354	729,852,792	6
841,035	8,715	426,859	3,540,948,749	4,720,842,069	462,672	8,305,117,964	5,544,967	8,299,572,997	7
103,412		8,353	145,000		24,949	2,570,172		2,570,172	8
41,325,028	148,005,855	11,860,170	424,716,396		12,460,457	1,013,561,596	10,946,680	1,002,614,916	9
7,110,535		1,614,560	513,577,794		7,669,588	770,584,404		770,584,404	10
1,566,605	89,437	281,964	21,056,606		752,450	84,590,406		84,590,406	11
543,249		171,749	1,192,517		524,834	31,835,676		31,835,676	12
6,175,720		1,351,652	2,193,359,339		1,095,412	2,769,908,148	137,496	2,769,770,652	13
417,279,243	61,007,489	386,430,159	72,865,910		11,724,934	3,556,226,299	191,352,038	3,364,874,261	14
37,309,523	5,059,515	5,967,462	10,681,045,662		1,148,145	10,964,551,466	13,476,781	10,951,074,685	15
13,418,811	647,271	3,418,960	18,711		31,805	476,848,068	29,424,501	447,423,567	16
2,510,812		498,279	790,702		260,902	72,533,076		72,533,076	17
33,049,754		46,135,959	345,698		1,911,001	1,151,298,184	47,809,904	1,103,488,280	18
3,379,935		716,791	1,070,438		1,947,321	33,212,523		33,212,523	19
68,958,192	215,864,470	14,273,483	5,607,335		6,723,153	746,285,325	63,454,068	682,831,257	20
3,902,409	7,959,707	963,814	378,215,036		51,775,404	494,774,934		494,774,934	21
15,460,702	2,942,368	25,003,711	113,132,156		316,284	246,945,881	6,151,880	240,794,001	22
5,669,860	771,103	5,831,525	918,540,135		427,902,581	1,580,784,639	9,841,534	1,570,943,105	23
47,556,734	46,981,415	28,696,142	12,495,939		19,987,168	810,378,278	125,613,567	684,764,711	24
4,917,428	606,299	1,640,342	168,188		17,717,823	156,677,413	41,307,980	115,369,433	25
61,407,962	146,446,509	64,500,416	492,391,874		130,228,485	1,455,367,466	142,321,718	1,313,045,748	26
76,107		20,642	1,019,249		28,401	199,883,498	6,334,183	193,549,315	27
595,661		356,879	3,525,673		607,797,868	631,604,587	6,287,134	625,317,453	28
13,822,873	4,529,116	1,702,437	598,868,711		279,864	783,184,348	34,793,230	748,391,118	29
855,273,287	712,193,539	663,110,708	21,919,598,615	4,720,842,069	1,592,877,699	39,805,226,111	875,472,592	38,929,753,519	

## BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

(in millions of dollars)

	Year ended March 31									
	1977	%	1976	%	1975	%	1974	%	1973	%
General government services .....	1,691	4	1,502	4	1,217	4	965	4	819	5
Foreign affairs .....	728	2	675	2	546	2	439	2	384	2
Defence .....	4,118	11	3,664	11	2,512	9	2,236	10	1,908	11
Transportation and communications .....	2,521	6	2,222	6	2,205	7	1,556	7	1,164	6
Economic development and support .....	5,190	13	5,467	16	4,284	15	2,870	13	2,419	13
Health and welfare <sup>(1)</sup> .....	13,793	36	11,445	34	10,519	36	8,186	36	6,008	33
Education assistance .....	872	2	701	2	641	2	617	3	588	3
Culture and recreation .....	793	2	691	2	567	2	482	2	435	2
Fiscal transfer payments .....	3,356	9	2,666	8	2,639	9	1,874	8	1,501	8
Public debt charges .....	4,721 <sup>(2)</sup>	12	3,955 <sup>(2)</sup>	12	3,208 <sup>(2)</sup>	11	2,592 <sup>(2)</sup>	12	2,321 <sup>(2)</sup>	13
Internal overhead expenses .....	1,147	3	990	3	875	3	734	3	793	4
	38,930	100	33,978	100	29,213	100	22,551	100	18,340	100

<sup>(1)</sup> Payments out of the Canada Pension Plan and the Unemployment Insurance Fund are not included.

<sup>(2)</sup> Includes additional interest in respect of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police superannuation accounts.

## Interest on Public Debt 1976-77

	Interest due dates	Period	Rate of Interest	Amount of principal	Total interest on public debt
			%	\$	\$
UNMATURED DEBT					
<i>Payable in Canadian dollars—</i>					
Marketable Bonds—					
Loans—					
P 1—1936—formerly perpetual	Mar 15—Sept 15	1 year	3	55,000,000	1,650,000
T 5—1953/58-75/78	Jan 15—July 15	1 year	3½	207,911,500	7,796,682
T 11—1954-76 (matured June 1/76)	June 1—Dec 1	2 months	3¼	247,046,500	1,338,146
T 13—1954-79	April 1—Oct 1	1 year	3¼	343,246,500	11,155,512
T 15—1956-96/98 (conversion loan)	Mar 15—Sept 15	1 year	3¼	197,045,000	7,389,187
T 29—1958-83 (conversion loan)	Mar 1—Sept 1	1 year	4½	1,992,679,450	89,670,571
T 38—1960-76 (matured April 1/76)	April 1—Oct 1	1 year	5½	436,198,000	
AT 14—1962-80 (cancelled March 21/77)	Feb 1—Aug 1	various	5½	4,516,500	
AT 14—1962-80	Feb 1—Aug 1	1 year	5½	80,644,500	
AT 21—1963-88	June 1—Dec 1	1 year	5	100,000,000	5,000,000
CT 9—1964-88	June 1—Dec 1	1 year	5	50,000,000	2,500,000
CT 12—1964/65-90	May 1—Nov 1	1 year	5¼	225,000,000	11,812,500
CT 26—1966-80 (cancelled March 21/77)	Feb 1—Aug 1	various	5½	3,433,500	
CT 26—1966-80	Feb 1—Aug 1	1 year	5½	53,060,000	
F 3—1966/67-80	Feb 1—Aug 1	1 year	5½	156,173,000	8,579,899
F 6—1966/67-92	Mar 1—Sept 1	1 year	5¼	225,000,000	12,937,500
F 12—1967-90	May 1—Nov 1	1 year	5¼	125,000,000	6,562,500
F 23—1967-94	June 1—Dec 1	1 year	6¼	125,000	7,812
F 33—1968-95	April 1—Oct 1	1 year	6½	100,000,000	6,500,000
F 39—1974-84	April 1—Oct 1	1 year	7½	69,821,000	5,236,575
F 41—1969-78	Jan 1—July 1	1 year	8	125,000,000	10,000,000
F 47—1969/70-86	April 1—Oct 1	1 year	8	235,380,000	18,830,400
F 52—1970-77	Mar 1—Sept 1	1 year	7	500,000,000	35,000,000
F 57—1975-85	June 15—Dec 15	1 year	8	116,041,000	9,283,280
F 61—1971-89	Aug 15—Feb 15	1 year	6¼	150,000,000	10,125,000
F 63—1971-76 (matured Oct 1/76)	Oct 1—April 1	6 months	5½	395,000,000	10,862,500
F 64—1971/75-80	Oct 1—April 1	1 year	6¼	450,000,000	28,125,000
F 65—1971-76 (matured June 1/76)	Dec 1—June 1	2 months	5½	125,000,000	1,197,917
F 66—1971-79	Dec 1—June 1	6 months	6½	585,000,000	38,025,000
F 67—1971-76 (matured Aug 1/76)	Feb 1—Aug 1	4 months	6¼	349,112,500	7,273,173
F 68—1971/76-81	Feb 1—Aug 1	1 year	7¼	887,500	61,385
F 71—1971-79	June 15—Dec 15	1 year	5¼	225,000,000	12,937,500
F 72—1972/74-77	Oct 1—April 1	1 year	6½	675,000,000	43,875,000
F 74—1972-77	Jan 1—July 1	1 year	7	648,848,500	
F 74—1972-77 (partial exchange during year to F75)	Jan 1—July 1	1 year	7	1,151,500	
F 75—1977-82 (in exchange for F74 loan)	Jan 1—July 1	various	7½	1,151,500	53,856
F 76—1973-78	April 1—Oct 1	1 year	7¼	425,000,000	32,937,500
F 77—1973/74/75-76 (matured Dec 1/76)	June 1—Dec 1	8 months	7	400,000,000	18,666,667
F 78—1973/74-80	June 1—Dec 1	1 year	7½	800,000,000	60,000,000
F 80—1974-79	Oct 1—April 1	1 year	7	325,000,000	22,750,000
F 83—1974-77 (matured Feb 1/77)	Aug 1—Feb 1	10 months	9¼	7,165,000	
F 83—1974-77 (partial exchange during year to F84)	Aug 1—Feb 1	various	9¼	592,792,000	
F 84—1974-82 (in exchange for F83)	Aug 1—Feb 1	various	9¼	592,792,000	
F 84—1974-82	Aug 1—Feb 1	1 year	9¼	43,000	38,086,490
F 85—1974/75-94 (cancelled March 21/77)	Dec 15—June 15	various	9½	10,850,000	
F 85—1974/75-94	Dec 15—June 15	1 year	9½	332,770,000	
F 85—1974-94 (issued June 1/76)	Dec 15—June 15	10 months	9½	300,000,000	79,727,064
F 85—1976-94 (issued August 1/76)	Dec 15—June 15	8 months	9½	150,000,000	
F 86—1974-78	April 1—Oct 1	1 year	9¼	325,000,000	30,062,500
F 88—1974/75-78	Jan 1—July 1	1 year	7½	575,000,000	43,125,000
F 89—1975-78	Aug 1—Feb 1	1 year	6¼	275,000,000	17,187,500
F 90—1975-79	Oct 1—April 1	1 year	7½	625,000,000	46,875,000
F 92—1975-78	Feb 1—Aug 1	1 year	7½	75,000,000	5,625,000
F 93—1975-78	Feb 1—Aug 1	1 year	9	200,000,000	
F 93—1976-78 (issued April 1/76)	Feb 1—Aug 1	various	9	150,000,000	
F 95—1975-80	April 1—Oct 1	1 year	9	200,000,000	
F 95—1976-80 (issued April 1/76)	April 1—Oct 1	1 year	9	250,000,000	41,320,308
F 97—1975-95	April 1—Oct 1	1 year	10	600,000,000	
F 97—1976-95 (issued April 1/76)	April 1—Oct 1	1 year	10	250,000,000	90,408,887
F 98—1975/76-78	June 15—Dec 15	1 year	8½	275,000,000	
F 98—1976-78 (issued June 1/76)	June 15—Dec 15	various	8½	50,000,000	
F 98—1976-78 (issued Aug 1/76)	June 15—Dec 15	various	8½	150,000,000	38,605,625
F 98—1976-78 (issued Oct 1/76)	June 15—Dec 15	various	8½	75,000,000	3,758,219

Interest	Discount charged to expenditures	Commission and Remunerations charged to expenditures	Premiums (—)
\$	\$	\$	\$
1,650,000			
7,796,682			
1,338,146			
11,155,512			
7,389,187			
89,670,571			
4,641,991			
5,000,000			
2,500,000			
11,812,500			
3,101,487			
8,579,899			
12,937,500			
6,562,500			
7,812			
6,500,000			
5,236,575			
10,000,000			
18,830,400			
35,000,000			
9,283,280			
10,125,000			
10,862,500			
28,125,000			
1,197,917			
38,025,000			
7,273,173			
61,385			
12,937,500			
43,875,000			
45,446,144			
53,856			
32,937,500			
18,666,667			
60,000,000			
22,750,000			
17,303,050			
38,086,490			
65,639,133			
	7,500,000	1,962,931	
	3,750,000	875,000	
30,062,500			
43,125,000			
17,187,500			
46,875,000			
5,625,000			
31,512,325		59,245	
40,500,000		820,308	
85,000,027	3,750,000	1,658,860	
38,540,129		11,485	
		29,213	
		24,798	

## Interest on Public Debt 1976-77—Continued

	Interest due dates	Period	Rate of Interest	Amount of principal	Total interest on public debt
			%	\$	\$
<b>UNMATURED DEBT—Concluded</b>					
<i>Payable in Canadian dollars—Concluded</i>					
<b>Marketable Bonds—Concluded</b>					
<b>Loans:</b>					
F 99—1976-81 .....	Aug 1—Feb 1	1 year	8½	150,000,000	27,195,758
F 99—1976-81 (issued Oct 1/76) .....	Aug 1—Feb 1	various	8½	325,000,000	
J 1—1976-81 (issued June 1/76) .....	Dec 1—June 1	10 months	8¾	300,000,000	50,126,178
J 1—1976-81 (issued Aug 1/76) .....	Dec 1—June 1	various	8¾	400,000,000	
J 2—1976-2001 (cancelled March 21/77) .....	April 1—Oct 1	various	9½	1,500,000	26,682,629
J 2—1976-2001 (issued Oct 1/76) .....	April 1—Oct 1	6 months	9½	298,500,000	
J 2—1976-2001 (issued Dec 1/76) .....	April 1—Oct 1	121 days	9½	300,000,000	
J 3—1976-79 (issued Dec 1/76) .....	Feb 1—Aug 1	various	8¼	100,000,000	5,054,404
J 4—1976-81 (issued Dec 1/76) .....	June 15—Dec 15	various	8½	300,000,000	11,987,131
J 5—1977-80 (issued Feb 1/77) .....	Aug 1—Feb 1	2 months	7½	250,000,000	3,125,000
J 6—1977-82 (issued Feb 1/77) .....	April 1—Oct 1	59 days	7¾	300,000,000	3,758,219
J 7—1977-2002 (cancelled March 21/77) .....	Aug 1—Feb 1	various	8¾	3,000,000	4,375,000
J 7—1977-2002 (issued Feb 1/77) .....	Aug 1—Feb 1	2 months	8¾	297,000,000	
					1,203,532,997
<i>Payable in United States Dollars—<sup>(1)</sup></i>					
<b>Loans—</b>					
1962-77/87 .....	April 15—Oct 15	1 year	5	65,729,664	3,006,705
1968-78/88 .....	June 1—Dec 1	1 year	6%	108,108,000	6,920,375
					9,927,080
Total Marketable Bonds .....					1,213,460,077
<b>Canada Savings Bonds</b>					
S 17—1962-76 (matured Nov 1/76) .....	various	various	5½	48,361,300	3,158,958
S 17—1962-76 (redeemed during 1976-77) .....	various	various	5½	1,236,250	
S 20—1965-77 .....	various	various	5½	26,753,850	3,320,503
S 20—1965-77 (redeemed during 1976-77) .....	various	various	5½	1,630,850	
CS—Centennial series 1966-79 .....	various	various	6	146,271,400	14,449,357
CS—Centennial series 1966-79 (redeemed during 1976-77) .....	various	various	6	5,847,750	
S 22—1967-80 .....	various	various	6	71,838,300	7,710,647
S 22—1967-80 (redeemed during 1976-77) .....	various	various	6	3,495,500	
S 23—1968-82 .....	various	various	7	285,158,950	28,995,877
S 23—1968-82 (redeemed during 1976-77) .....	various	various	7	14,124,600	
SR—Special replacement series 1968-78 .....	various	various	7	123,157,000	10,495,615
SR—Special replacement series 1968-78 (redeemed during 1976-77) .....	various	various	7	5,730,850	
S 24—1969-78 .....	various	various	8¼	2,569,279,300	366,204,384
S 24—1969-78 (redeemed during 1976-77) .....	various	various	8¼	91,652,650	
S 25—1970-81 .....	various	various	8	824,498,950	106,199,633
S 25—1970-81 (redeemed during 1976-77) .....	various	various	8	41,117,550	
S 26—1971-80 .....	various	various	7½	875,814,600	106,702,432
S 26—1971-80 (redeemed during 1976-77) .....	various	various	7½	50,838,550	
S 27—1972-84 .....	various	various	7½	729,538,100	83,508,703
S 27—1972-84 (redeemed during 1976-77) .....	various	various	7½	47,179,050	
S 28—1973-85 .....	various	various	7½	425,218,050	46,839,276
S 28—1973-85 (redeemed during 1976-77) .....	various	various	7½	38,535,100	
S 29—1974-83 .....	various	various	9¾	5,172,433,100	516,825,939
S 29—1974-83 (redeemed during 1976-77) .....	various	various	9¾	344,063,650	
S 30—1975-84 .....	various	various	9½	2,963,418,350	293,344,953
S 30—1975-84 (redeemed during 1976-77) .....	various	various	9½	610,184,450	
S 31—1976-85 .....	various	various	8½	2,090,652,100	92,512,088
					1,680,268,365
<b>Special Non-Marketable Bonds:</b>					
Canada Pension Plan Investment Fund .....				(2)72,335,000	5,284,160
<b>Treasury Bills</b> .....				8,255,000,000	
Unamortized balance carried forward at March 31, 1976 .....					109,016,953
Amortization of discount on 1976-77 issues redeemed in 1976-77 .....					384,199,971
Amortization of discount on 1976-77 issues unmaturred at year end .....					133,557,072
					626,773,996
Total .....					632,058,156
Total interest on unmatured debt .....					3,525,786,598

Interest	Discount charged to expenditures	Commission and Remunerations charged to expenditures	Premiums ( - )
\$	\$	\$	\$
26,663,413		532,345	
45,240,297		1,967,926	
		2,917,955	
	350,000	8,660	
23,697,945	1,500,000	589,650	750,000
2,776,369	1,250,000	36,374	
8,415,586	1,500,000	778,035	
3,125,000	2,250,000	1,321,545	
3,758,219			
4,375,000			
1,168,838,667	21,850,000	13,594,330	750,000
3,006,705			
6,920,375			
9,927,080			
1,178,765,747	21,850,000	13,594,330	750,000
3,158,958			
3,320,503			
14,449,357			
7,710,647			
28,995,877			
10,495,615			
366,204,384			
106,199,633			
106,702,432			
83,508,703			
46,839,276			
516,825,939			
293,344,953			
74,940,444		17,571,644	
1,662,696,721		17,571,644	
5,284,160			
	109,016,953		
	384,199,971		
	133,557,072		
5,284,160	626,773,996		
2,846,746,628	648,623,996	31,165,974	750,000



## Interest on Public debt 1976-77—Continued

	Interest due dates	Period	Rate of Interest	Amount of principal	Total Interest on Public Debt
			%	\$	\$
<b>OTHER LIABILITIES—</b>					
<b>External—</b>					
<b>Deposit and trust accounts—</b>					
<b>Trust fund proportion of common school fund—</b>					
Ontario .....	Jan 1—July 1 }	various	5	(3) 2,677,771	75,113
Quebec .....	Jan 1—July 1 }	various	5		58,776
Foreign claim funds .....	Mar 31—Sept 30	various	various	3,444,101	253,520
Treaty of Peace (Romania) claims fund .....	Mar 31—Sept 30	1 year	various	59,320	4,420
<b>War claims fund—</b>					
World War 1 .....	Mar 31	1 year	various	369,553	26,814
World War 2 .....	Mar 31	1 year	various	4,330,445	220,275
Civil Service Insurance minor beneficiaries account .....			various	441	33
Guarantee deposits—Reserve resources .....	various	various	various	410,808	35,014
Guarantee deposits—Rotating herds .....	various	various	various	48,026	
Indian estates funds .....	Mar 31	1 year	various	1,999,881	125,125
Land assurance fund .....	Mar 31	1 year	3	271,868	6,689
Federal court special funds .....	various	various	various	4,189,084	266,067
Contractors securities .....	various	various	various	5,388,774	273,018
Army Benevolent fund .....	Mar 31—Sept 30	various	8.9	(4) 2,450,725	242,518
Veterans' administration and welfare trust fund .....	Mar 31	1 year	various	1,858,208	187
Halifax 1917 Explosion Pension Account .....	Sept 30—Mar 31	various	various	1,463,521	43,475
Indian band funds .....	Mar 31	various	various	110,511,786	8,196,157
Indian compensation funds .....	Mar 31	1 year	various	191,957	13,324
Indian rental suspense accounts .....	various	various	various	1,653,408	109,072
Indian savings accounts .....	Mar 31	1 year	various	1,350,644	91,640
Medical Research Council .....	Mar 31—Sept 30	various	various	78,027	6,122
Post Office Guarantee fund—Cash .....	Sept 30—Mar 31	1 year	various	30,597	1,297
Maritime Pollution Claims fund .....	June 30—Sept 30	1 year	various		
Western Grain Stabilization Account .....	Dec 31—Mar 31	1 year	various	43,437,488	3,351,837
Mackenzie King Trust account .....	various	various	various	95,237,434	2,538,120
Indian special accounts .....	Mar 31	1 year	8.14	275,769	18,315
Strathcona trust fund .....				173,297	
Post Office, savings bank .....	May 15—Nov 15	1 year	various	500,000	38,159
	various	various	various	2,933,042	15,995,087
<b>Class C and D Crown Corporations deposits—</b>					
Atomic Energy of Canada Limited .....	various	various	various		44,948
Crown Assets Disposal Corporation .....	various	various	various	500,000	42,467
Export Development Corporation .....	various	various	various	20,000,000	1,406,750
<b>National Harbours Board—</b>					
Special Account No. 4 .....	various	various	various		1,589
					1,495,754
<b>Balances to the credit of Revolving Funds, Departments, and agencies designated as Departments and Class B Crown Corporations—</b>					
National Museums—Trust account .....	Mar 31—Sept 30	1 year	various	63,818	4,823
Custodian Administration .....	various	various	various	1,162,308	18,180
R.C.M.P. benefit fund .....	June 30				
	Dec 31—Mar 31	1 year	various	(4) 701,943	13,167
					36,170
<b>Total Deposit and Trust accounts .....</b>					17,527,011
<b>Internal—</b>					
<b>Annuity, insurance and pension accounts—</b>					
Canada pension plan account .....	various	various	various	11,356,886,710	27,257,695
<b>Unemployment Insurance Commission—</b>					
Annuities agents pension accounts .....	June 30—Sept 30				
	Dec 31—Mar 31	1 year	4	96,220	3,798
Government Annuities .....	Mar 31	1 year	7	1,240,893,106	84,168,961
Canadian Forces superannuation account .....	June 30—Sept 30		4		265,034,585
	Dec 31—Mar 31	1 year	various	7,006,166,679	202,588,217
<b>Death benefits accounts—Regular forces</b>					
	June 30—Sept 30				
	Dec 31—Mar 31	1 year	various	28,210,922	1,902,097
Members of Parliament retiring allowances account .....	various	1 year	6	8,638,976	532,220
<b>Royal Canadian Mounted Police—</b>					
Dependents pension account .....	Mar 31	1 year	4	9,029,589	624,744
Superannuation account .....	June 30—Sept 30				20,516,370
	Dec 31—Mar 31	1 year	various	576,640,531	15,689,945
<b>Death benefits accounts—</b>					
Public service .....	June 30—Sept 30				
	Dec 31—Mar 31	1 year	various	53,630,565	3,371,408
Public service superannuation account .....	June 30—Sept 30		various		297,217,879
	Dec 31—Mar 31	1 year	various	8,147,817,891	227,111,385
Supplementary retirement benefit account .....	June 30—Sept 30				
	Dec 31—Mar 31	various	various	205,248,994	12,696,297
Retirement fund .....	various	various		8,005	
<b>Total—Annuity, Insurance and pension accounts .....</b>					1,158,715,601

Interest	Discount charged to expenditures	Commission and Remunerations charged to expenditures	Premiums (—)
\$	\$	\$	\$
75,113			
58,776			
253,520			
4,420			
26,814			
220,275			
33			
35,014			
125,125			
6,689			
266,067			
273,018			
242,518			
187			
43,475			
8,196,157			
13,324			
109,072			
91,640			
6,122			
1,297			
3,351,837			
2,538,120			
18,315			
38,159			
15,995,087			
44,948			
42,467			
1,406,750			
1,589			
1,495,754			
4,823			
18,180			
13,167			
36,170			
17,527,011			
27,257,695			
3,798			
84,168,961			
265,034,585			
202,588,217			
1,902,097			
532,220			
624,744			
20,516,370			
15,689,945			
3,371,408			
297,217,879			
227,111,385			
12,696,297			
1,158,715,601			

## Interest on Public debt 1976-77—Concluded

	Interest due dates	Period	Rate of Interest	Amount of principal	Total Interest on Public Debt
OTHER LIABILITIES—Concluded			%	\$	\$
Internal—Concluded					
Unemployment Insurance—Operating balances .....					11,873,524
National Museums—Purchase accounts .....	Mar 31-Sept 30	1 year	various	970,225	330,047
Total—Other Liabilities .....					1,188,446,183
Total—Interest on Public Debt .....					4,714,232,781

(1) Converted to U.S. Dollars \$1.00 = \$1.0539 Canadian.

(2) Term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before Maturity only at the option of the Minister of Finance.

(3) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

(4) Does not include amount invested in bonds.

Interest	Discount charged to expenditures	Commissions and Remunerations charged to expenditures	Premiums ( - )
\$	\$	\$	\$
11,873,524 330,047			
1,188,446,183			
4,035,192,811	648,623,996	31,165,974	750,000

## Unamortized Bond Flotation Costs Account

Loans Marketable Bonds	Rate of Interest	Total Discount and Commission At time of issue	Discount	Commission	Accumulated Amortization at beginning of the year		
					Total	Discount	Commission
	%	\$	\$	\$	\$	\$	\$
T 13	1954-79	3¼	2,567,400	2,567,400	2,258,947		2,258,947
T 15	1956-98	3¼	8,026,106	7,500,000	526,106	4,477,814	312,547
T 29	1958-83	4½	26,137,620	26,137,620	18,812,969		18,812,969
T 38	1960-76	5½	915,662	915,662	915,662		915,662
AT 14	1962-80	5½	3,085,500	2,400,000	685,500	2,282,993	275,449
NY	1962-87	5 (U.S. dollars)	403,652	403,652	389,497		389,497
AT 21	1963-88	5	1,750,000	1,000,000	750,000	513,698	384,635
CT 9	1964-88	5	2,248,650	1,875,000	373,650	1,124,325	187,012
CT 12	1964-90	5¼	4,463,550	2,906,250	1,557,300	1,290,157	690,915
CT 26	1966-80	5½	369,200	369,200	291,379		291,379
F 3	1966-80	5½	4,233,610	3,200,000	1,033,610	2,241,500	724,252
F 6	1966-92	5¼	5,411,335	4,375,000	1,036,335	1,971,209	375,831
F 12	1967-90	5¼	4,424,400	3,750,000	674,400	1,460,940	264,097
NY	1968-88	6½ (U.S. dollars)	1,216,337	270,270	946,067	953,014	741,201
F 33	1968-95	6½	1,926,658	1,250,000	676,658	346,933	188,250
F 41	1969-78	8	312,510	312,510	234,382		234,382
F 52	1970-77	7	1,552,920	1,552,920	1,238,769		1,238,769
F 61	1971-89	6¼	2,436,712	1,500,000	936,712	426,358	267,428
F 63	1971-76	5½	5,179,175	3,850,000	1,329,175	3,469,694	1,197,629
F 64	1971/75-80	6¼	7,030,525	5,750,000	1,280,525	1,863,037	562,082
F 65	1971-76	5¼	1,689,530	1,250,000	439,530	1,633,212	424,887
F 66	1971-79	6½	3,272,544	1,562,500	1,710,044	857,575	937,139
F 67	1971-76	6¼	957,015	957,015	893,214		893,214
F 71	1971-79	5¼	2,389,720	1,687,500	702,220	905,439	376,546
F 72	1972-77	6½	5,448,082	4,443,750	1,004,332	2,987,187	853,210
F 74	1972-77	7	2,021,712	2,021,712	1,506,451		1,506,451
F 76	1973-78	7¾	499,925	499,925	249,963		249,963
F 77	1973/74/						
	75-76	7	317,577	200,000	117,577	195,619	195,619
F 78	1973-80	7½	1,518,620		1,518,620	497,035	497,035
F 80	1974-79	7	4,653,840	4,062,500	591,340	1,624,819	236,717
F 83	1974-77	9¼	1,608,815		1,608,815	1,084,635	1,084,635
F 85	1974/75-94	9½	4,356,706	2,500,000	1,856,706		182,548
F 85	1976-94	9½	9,462,931	7,500,000	1,962,931	82,951	
F 85	1976-94	9½	4,625,000	3,750,000	875,000		419,036
F 86	1974-78	9¼	977,750		977,750	419,036	419,036
F 88	1974/75-78	7½	574,444		574,444	212,268	212,268
F 89	1975-78	6¼	1,392,337	1,100,000	292,337	388,270	103,143
F 90	1975-79	7½	6,129,120	4,500,000	1,629,120	957,965	276,334
F 92	1975-78	7½	778,537	750,000	28,537	681,631	7,055
F 93	1975-78	9	1,076,195	800,000	276,195	190,878	58,880
F 93	1976-78	9	59,245		59,245	171,733	
F 95	1975-80	9	2,587,640	2,000,000	587,640		
F 95	1976-80	9	820,308		820,308	199,779	58,985
F 97	1975/76-95	10	8,560,923	4,312,500	4,248,423	152,704	58,373
F 97	1976-95	10	5,408,860	3,750,000	1,658,860		
F 98	1975/76-78	8½	828,693	600,000	228,693	94,331	
F 98	1976-78	8½	11,485		11,485		
F 98	1976-78	8½	29,213		29,213	79,537	21,182
F 98	1976-78	8½	24,798		24,798	58,355	
F 99	1976-81	8½	192,555		192,555		
F 99	1976-81	8½	532,345		532,345	6,418	6,418
J 1	1976-81	8¼	1,967,926		1,967,926		
J 2	1976-2001	9½	2,917,955		2,917,955		
J 3	1976-79	8¼	358,660	350,000	8,660		
J 4	1976-81	8½	2,089,650	1,500,000	589,650		
J 5	1976-80	7¾	1,286,374	1,250,000	36,374		
J 6	1976-82	7¾	2,278,035	1,500,000	778,035		
J 7	1976-2002	8¼	3,571,545	2,250,000	1,321,545		
TOTAL MARKETABLE BONDS			170,968,132	91,245,270	79,722,862	69,541,472	38,972,571



Discount and Commission on New Loans			Adjustment 1976-77		Amount Charged to Expenditures in 1976-77			Unamortized Balance at March 31, 1977		
Total	Discount	Commission	Discount	Commission	Total	Discount	Commission	Total	Discount	Commission
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
								308,453		308,453
								3,235,745	3,022,185	213,560
								7,324,651		7,324,651
										410,051
								527,058	117,007	14,155
								14,155		365,365
								851,667	486,302	186,638
								1,124,325	937,687	866,385
								2,482,478	1,616,093	77,821
								77,821		309,358
								1,267,858	958,500	660,504
								3,440,126	2,779,622	410,303
								2,699,363	2,289,060	204,865
								263,323	58,458	488,408
								1,391,475	903,067	78,128
								78,128		314,151
								314,151		669,284
								1,742,926	1,073,642	131,546
								511,852	380,306	718,443
								4,605,406	3,886,963	14,643
								1,477,830	704,925	772,905
								63,801		63,801
								1,107,735	782,061	325,674
								1,607,685	1,456,563	151,122
								515,261		515,261
								249,962		249,962
										27,804
								121,958	94,154	1,021,585
								1,021,585		354,623
								2,792,304	2,437,681	524,180
								524,180		
9,462,931	7,500,00	1,962,931			9,462,931	7,500,000	1,962,931	4,091,207	2,417,049	1,674,158
4,625,000	3,750,000	875,000			4,625,000	3,750,000	875,000			
								558,714		362,176
								362,176		189,193
								900,924	711,731	1,352,786
								5,171,155	3,818,369	21,482
								580,604	559,122	
59,245		59,245			59,245		59,245	845,582	628,267	217,315
820,308		820,308			820,308		820,308	2,328,876	1,800,221	528,655
5,408,860	3,750,000	1,658,860			5,408,860	3,750,000	1,658,860	8,408,219	4,218,169	4,190,050
11,485		11,485			11,485		11,485	749,156	541,645	207,511
29,213		29,213			29,213					
24,798		24,798			24,798					
								186,137		186,137
532,345		532,345			532,345		532,345			
1,967,926		1,967,926			1,967,926		1,967,926			
2,917,955		2,917,955			2,917,955		2,917,955			
358,660	350,000	8,660			358,660	350,000	8,660			
2,089,650	1,500,000	589,650			2,089,650	1,500,000	589,650			
1,286,374	1,250,000	36,374			1,286,374	1,250,000	36,374			
2,278,035	1,500,000	778,035			2,278,035	1,500,000	778,035			
3,571,545	2,250,000	1,321,545			3,571,545	2,250,000	1,321,545			
35,444,330	21,850,000	13,594,330			35,444,330	21,850,000	13,594,330	65,982,330	38,720,524	27,261,806

# Unamortized Bond Flotation Costs Account—Concluded

Loans Marketable Bonds	Rate of Interest	Total Discount and Commission At time of Issue	Discount	Commission	Accumulated Amortization at beginning of the year		
					Total	Discount	Commission
	%	\$	\$	\$	\$	\$	\$
CANADA SAVINGS BONDS							
S 25 1970-81 6½-8 .....		17,946,236		17,946,236	17,946,236		17,946,236
S 26 1971-80 5½-7¼ .....		22,005,284		22,005,284	19,362,500		19,362,500
S 27 1972-84 5½-7¼ .....		18,249,113 <sup>(1)</sup>		18,249,113	12,468,741		12,468,741
S 28 1973-85 7-8 .....		8,250,296 <sup>(1)</sup>		8,250,296	3,997,914		3,997,914
S 29 1974-83 9¾ .....		55,439,471 <sup>(1)</sup>		55,439,471	14,993,665		14,993,665
S 30 1975-84 8¾-9½ .....		30,735,215 <sup>(1)</sup>		30,735,215	2,500,000		2,500,000
S 31 1976-85 8½-9¼ .....		17,571,644		17,571,644			
TOTAL CANADA SAVINGS BONDS .....		170,197,259		170,197,259	71,269,056		71,269,056
PREMIUMS .....		— 750,000	— 750,000				
TREASURY BILLS .....							
Gross balance carried forward at March 31, 1976 ..		109,016,953	109,016,953				
Total discount on 1976-77 issues .....		642,018,251	642,018,251				
Amortization on 1976-77 issues redeemed in 1976-77 ..							
Amortization on 1976-77 issues unamortized at year end .....							
		751,035,204	751,035,204				
Grand Total in 1976-77 .....		1,091,450,595	841,530,474	249,920,121	140,810,528	30,568,901	110,241,627
Gross commission and discount carried forward from 1975-76 .....		397,166,370	178,412,223	218,754,147	140,810,528	30,568,901	110,241,627
Transactions in 1976-77 .....		694,284,225	663,118,251	31,165,974			
Grand Total .....		1,091,450,595	841,530,474	249,920,121	140,810,528	30,568,901	110,241,627

<sup>(1)</sup> All sales through payroll savings plans are commission free. The amounts in the payroll saving column of the table in this footnote represents refunds of commissions by stock brokers and financial institutions due to the erroneous recording of commissions on such sales. The amounts shown in the other Refunds column are commissions that have been refunded due to cancellation of bond sales or erroneous recording of amounts of commission on bond sales.

Series	Payroll Savings	Other Refunds	Total
27	26,250	1,324	27,574
28	51,250	133	51,383
29	60,050	2,729	62,779
30		34,229	34,229
	137,550	38,415	175,965

The amounts shown in the total discount and commission columns include the adjustments in the amount of \$175,965, the previous year's gross total of commissions discounts being \$170,373,224.

Discount and Commission on New Loans			Adjustment 1976-77		Amount Charged to Expenditures in 1976-77			Unamortized Balance at March 31, 1977		
Total	Discount	Commission	Discount	Commission	Total	Discount	Commission	Total	Discount	Commission
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
								2,642,784		2,642,784
				- 27,574				5,752,798		5,752,798
				- 51,383				4,200,999		4,200,999
				- 62,779				40,383,027		40,383,027
				- 34,229				28,200,986		28,200,986
17,571,644		17,571,644			17,571,644		17,571,644			
17,571,644		17,571,644		- 175,965 (1)	17,571,644		17,571,644	81,180,594		81,180,594
- 750,000	- 750,000				- 750,000	- 750,000				
					109,016,953	109,016,953				
642,018,251	642,018,251				384,199,971	384,199,971				
					133,557,072	133,557,072				
					626,773,996	626,773,996		124,261,208	124,261,208	
694,284,225	663,118,251	31,165,974		- 175,965	679,039,970	647,873,996	31,165,974	271,424,132	162,981,732	108,442,400

# Cost of Issuing New Loans

	\$	\$	\$		\$	\$	\$
Canada Savings Bonds, Series 25, dated November 1, 1970—				Loan of 1976-81, Series (F68) dated August 1, 1976—			
Printing and distribution of bonds				Administrative Expenses—			
Printing .....		2,105 60		Postage and Express .....	953 21		
				Sundry Expenses .....	1,269 35	2,222 56	
Canada Savings Bonds, Series 30, dated November 1, 1975—				Advertising and			
Administrative Expenses—				Publicity—			
Travel .....	288 42			Literature and			
Postage and Express .....	1,500 99			Miscellaneous .....		3,120 44	5,343 00
Communication .....							
Services .....	374 16			Loan of 1977-82, Series (F75) dated July 1, 1977—			
Organization Expenses .....	5 80	2,169 37		Administrative Expenses—			
				Postage and Express .....	854 47		
Advertising and				Sundry Expenses .....	460 76	1,315 23	
Publicity—				Advertising and			
Publications .....	88 40			Publicity—			
Radio .....	34,875 18	34,963 58		Literature and			
Printing and Distribution—				Miscellaneous .....		3,120 44	
Printing .....	137,423 11			Printing and Distribution—			
Distribution .....	6,360 16	143,783 27		Printing .....		9,757 94	14,193 61
			180,916 22	Loan of 1974-82, Series (F84) dated June 15, 1974—			
Canada Savings Bonds, Series 31, dated November 1, 1976—				Administrative Expenses—			
Administrative Expenses—				Postage and Express .....	854 47		
Travel .....	65,971 91			Sundry and Expenses .....	460 76	1,315 23	
Postage and Express .....	122,796 09			Advertising and			
Communication .....				Publicity—			
Services .....	17,167 42			Literature and			
Stationery and				Miscellaneous .....		3,120 45	
Printing .....	165,261 54			Printing and Distribution—			
Organization Expenses .....	33,899 28	405,096 24		Printing .....		22,382 83	26,818 31
Advertising and				Loan of 1974-94, Series (F85) dated August 1, 1976—			
Publicity—				Administrative Expenses—			
Publications .....	872,746 76			Postage and Express .....	4,409 99		
Radio .....	514,372 34			Sundry Expenses .....	1,063 79	5,473 78	
Television .....	369,585 08			Advertising and			
Display and Outdoor .....				Publicity—			
Advertising .....	82,606 33			Literature and			
Direct Mail .....	16,357 04			Miscellaneous .....		23,652 08	
Literature and				Printing and Distribution—			
Miscellaneous .....	84,884 67			Printing .....		49,500 82	78,626 68
Provincial Press				Loan of 1975-78, Series (F93) dated April 1, 1976—			
Liaison .....	55,411 92	1,995,964 14		Administrative Expenses—			
Printing and Distribution of Bonds—				Postage and Express .....	153 47		
Printing .....	1,049,489 68			Sundry Expenses .....	38 04	191 51	
Distribution .....	93,513 07	1,143,002 75	3,544,063 13	Advertising and			
Loan of 1970-86, Series (F47) dated February 15, 1970—				Publicity—			
Administrative Expenses—				Literature and			
Postage and Express .....	931 30			Miscellaneous .....		643 22	834 73
Sundry Expenses .....	231 78	1,163 08		Loan of 1975-80, Series (F95) dated April 1, 1976—			
Advertising and				Administrative Expenses—			
Publicity—				Postage and Express .....	155 75		
Literature and				Sundry Expenses .....	38 05	193 80	
Miscellaneous .....		6,714 70		Advertising and			
Printing and Distribution of Bonds—				Publicity—			
Printing .....		14,869 22	22,747 00	Literature and			
Loans of 1975-85, Series (F57) dated December 15, 1975—				Miscellaneous .....		643 22	837 02
Administrative Expenses—				Loan of 1975-95, Series (F97) dated April 1, 1976—			
Postage and Express .....	854 48			Administrative Expenses—			
Sundry Expenses .....	460 77	1,315 25		Postage and Express .....	177 58		
Advertising and				Sundry Expenses .....	38 05	215 63	
Publicity—							
Literature and							
Miscellaneous .....		3,120 44	4,435 69				

[illegible]



## Servicing of Public Debt

To Whom Paid	Service	\$	\$
Sundry Banks, Canada .....	Expenses of Redemption and Transfer of Bonds		883,218
	Commission payable to banks for redemption of Canada savings bonds .....		
	Other Servicing Charges .....	968	
Bank of Montreal, New York .....	Commission for cashing coupons and for paying of registered interest .....		1,389,026
Sundry Banks, Canada .....	Commission for cashing coupons and for paying of registered interest .....	1,388,058	
			2,272,244

## POST OFFICE RECONCILIATION STATEMENT

(in millions of dollars)

POST OFFICE	Year ended March 31, 1977		Year ended March 31, 1976	
Total gross expenditures as per table 7.35 .....		1,254		1,030
Salaries and allowances .....	895		782	
Less: expenditure paid from gross postal revenue—				
Postmaster and Staff —				
Revenue offices .....	— 26		— 20	
Semi staff offices .....	— 60		— 47	
Sub-post masters .....	— 8		— 9	
Total standard object 1 .....	— 94	— 94	— 76	— 76
	801		706	
Transportation of mail .....	143		119	
Other .....	166		67	
Capital expenditures .....	50		62	
Grants and contributions .....	(1)		(1)	
	359		248	
Less: expenditure paid from gross postal revenue—				
Postage, transit and other charges to foreign administration .....	— 9	— 9	— 9	— 9
Total standard object 2 to 12 .....	350	— 103	239	— 85
Total standard object as per "Summary of Expenditure by Standard Object" .....	1,151	1,151	945	945

(1) Less than \$500,000

# Educational Leave Costs granted under Section 57 of the Public Service Terms and Conditions of Employment Regulations

Department	No. of Employees	Pay or allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$
Agriculture .....	(1) 28	(1) 343,396	8,386	13,056	21,470	2,562	1,990	390,860
Communications .....	18	99,729	360	1,341	2,359	524	635	104,948
Consumer and Corporate Affairs .....	2	15,500			875	350		16,725
Energy, Mines and Resources .....	9	70,446	1,207		5,509	1,065	100	78,327
Environment .....	112	814,323	27,612	26,099	29,974	3,332	5,651	906,991
External Affairs .....	(2) 8	68,857			5,387	1,148		75,392
Canadian International Development Agency .....	19	87,045	13,192	1,946		283	1,069	103,535
Finance—								
Department .....	5	69,093	3,793	2,436	13,480	1,929	6,857	97,588
Auditor General .....	1	2,974						2,974
Indian Affairs and Northern Development .....	38	190,279	13,406	4,333	16,788	1,884	773	227,463
Industry, Trade and Commerce—								
Statistics Canada .....	7	29,874	1,721		2,396	383	61	34,435
Labour .....	1	5,400						5,400
Manpower and Immigration—								
Department .....	(3) 23	52,112			8,072	1,896		62,080
Unemployment Insurance Commission .....	10	57,690			3,241	401	12	61,344
National Defence .....	(4) 16	(4) 199,280	1,029		7,276	372	1,838	209,795
National Health and Welfare .....	(5) 115	(5) 627,442	18,769		206,327	1,014	351	853,903
National Revenue—								
Taxation .....	2	15,125	2,725		415	205	132	18,602
Privy Council .....	2	1,568	438	30	250			2,286
Public Works .....	(6) 42	45,886	189	740	7,804	113		54,732
Regional Economic Expansion .....	3	29,025	3,804			200	1,091	34,120
Science and Technology .....	1	10,651	392	1,014				12,057
Secretary of State—								
Department .....	6	39,144	874	4,200	6,153	227	9,567	60,165
National Library .....	1	13,048						13,048
National Museums .....	3	7,025	762	1,500	1,545			10,832
Public Service Commission .....	146	739,366	2,715	4,500	44,579	311	12,472	803,943
Solicitor General—								
Department .....	2	17,417	613	2,250	426	76		20,782
Correctional Services .....	29	287,256	23,387		14,567	2,212		327,422
Royal Canadian Mounted Police .....	1	1,731						1,731
Supply and Services .....	(7) 2	6,940			316	128		7,384
Transport .....	12	92,743	250	1,750	6,745	624	140	102,252
Treasury Board .....	4	30,744	5,738	2,608	2,108	120	3,387	44,705
Urban Affairs .....	1	7,237			643	300		8,180
Veterans Affairs .....	11	32,519	130	125	6,570	445		39,789
<b>Total .....</b>	<b>680</b>	<b>4,110,865</b>	<b>131,492</b>	<b>67,928</b>	<b>415,275</b>	<b>22,104</b>	<b>46,126</b>	<b>4,793,790</b>

## Notes:

- (1) Twenty-three (23) of the above 28 employees were paid \$309,761 in salaries while on education leave.
- (2) Employees granted leave with pay pursuant to T.B. 718445, March 30, 1973.
- (3) Sixteen (16) employees—Salaries of \$52,112.
- (4) Includes four (4) Education Group Employees on educational leave in accordance with the Education Group Collective Agreement. Allowances in lieu of pay amounted to \$2,182.
- (5) Includes pay in the amount of \$220,246 for 45 employees.
- (6) Two (2) of the above employees were paid \$16,909 in salaries.
- (7) Two (2) employees were paid \$6,940 of salary while on educational leave.



# SECTION 8

1976-77  
PUBLIC ACCOUNTS

## Non-Budgetary and Foreign Exchange Transactions

### CONTENTS

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## NON-BUDGETARY TRANSACTIONS

(excluding unmatured debt transactions)

Non-budgetary transactions are those which increase or decrease the government's asset and liability accounts and do not enter into the calculation of the annual budgetary surplus or deficit. The discussion of non-budgetary transactions in this section excludes unmatured debt transactions as well as changes in the cash position, which are given in Section 9. The related balances of asset and liability accounts at the beginning and end of the fiscal year and the effect of non-budgetary transactions during the year are examined in Section 10.

Both assets and liabilities are influenced by non-budgetary transactions. The transactions described in this section which influence assets consist mainly of loans and advances to and repayments by Crown corporations and other government

agencies, national, provincial and municipal bodies, and other borrowers. Those leading to changes in liabilities relate to social security accounts, other annuity, insurance and pension accounts and deposit and trust accounts held or administered by the government. The receipts and payments through the main categories of non-budgetary accounts, in 1976-77 and 1975-76 other than those for unmatured debt and cash, are summarized in Table 8.1.

The total of non-budgetary receipts and other credits in 1976-77 rose by 15% to \$29,157 million. Non-budgetary payments and other charges increased by 9% to \$28,256 million. As a result, non-budgetary transactions provided a net amount of \$901 million in 1976-77 compared to a usage of \$567 million in 1975-76. Table 8.1 shows that there was a decrease of \$627 million in the net funds required to finance loans, investments and advances, an increase of \$189 million in net funds provided by annuity, insurance and pension accounts.

TABLE 8.1

### NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net receipts or payments (—)	Receipts and other credits	Payments and other charges	Net receipts or payments (—)
Loans, investments and advances—						
Crown corporations.....	1,010	3,125	— 2,115	607	3,444	— 2,837
Other .....	2,544	2,717	— 173	2,320	2,398	— 78
	3,554	5,842	— 2,288	2,927	5,842	— 2,915
Annuity, insurance and pension accounts—						
Canada Pension Plan .....	2,461	2,363	98	2,129	2,053	76
Unemployment Insurance Account.....	4,222	4,222		2,940	2,940	
Other .....	2,968	1,289	1,679	3,000	1,488	1,512
	9,651	7,874	1,777	8,069	6,481	1,588
Other .....	13,358	12,527	831	12,469	10,680	1,789
Internal accounts .....	2,594	2,013	581	1,839	2,868	— 1,029
Total non-budgetary transactions .....	29,157	28,256	901	25,304	25,871	— 567

### Loans to and investments in Crown corporations

In 1976-77, the total of loans and investments to Crown corporations increased by \$2,115 million. Advances decreased from \$3,444 million in 1975-76 to \$3,125 million in 1976-77.

Lending institutions received \$2,186 million or 72% of the loans to Crown corporations and agencies. This pattern of lending and investments in 1976-77 was very similar to that in 1975-76 when the same four corporations received 70% of all loans to and investments in Crown corporations. The amounts lent to or invested in individual corporations are shown in Table 8.2.



TABLE 8.2

## LOANS TO AND INVESTMENTS IN CROWN CORPORATIONS

(in millions of dollars)

Corporation	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net receipts or payments (—)	Receipts and other credits	Payments and other charges	Net receipts or payments (—)
<b>Lending institutions—</b>						
Central Mortgage and Housing Corporation .....	359	1,196	— 837	262	1,319	— 1,057
Export Development Corporation .....	107	309	— 202	69	426	— 357
Farm Credit Corporation .....	84	361	— 277	72	370	— 298
Federal Business Development Bank .....	13	320	— 307		197	— 197
	563	2,186	— 1,623	403	2,312	— 1,909
<b>All other Crown corporations—</b>						
Air Canada .....	95	12	83	3		3
Atomic Energy of Canada Limited .....	24	215	— 191	12	281	— 269
Uncollected interest capitalized .....	37	2	35	63	1	62
Canadian National Railways .....	36	76	— 40	2	215	— 213
Petro-Canada .....		257	— 257		237	— 237
<b>Other—</b>						
Transport, communications and other services—						
National Harbours Board .....	1	16	— 15		27	— 27
Northern Transportation Company Ltd .....	25	25			12	— 12
St-Lawrence Seaway Authority .....	4	28	— 24	1	32	— 31
Uncollected interest capitalized .....	28	4	24	32	1	31
Canadian Broadcasting Corporation .....					1	— 1
Teleglobe Canada .....	3		3	3		3
Northern Canada Power Commission .....		28	— 28	2	38	— 36
Uncollected interest capitalized .....	7		7			
<b>Processing, marketing and sales—</b>						
Canadian Dairy Commission .....	103	119	— 16	56	224	— 168
Canadian Film Development Corporation .....	5	4	1	4	3	1
Canadian Saltfish Corporation .....	10	12	— 2		5	— 5
Freshwater Fish Marketing Corporation .....	11	12	— 1	14	11	3
Uranium Canada Limited .....	39	101	— 62	1		1
Crown Assets Disposal Corporation .....	1		1	3	1	2
Uncollected interest capitalized .....		1	— 1	1	3	— 2
Loto Canada .....	5	5				
<b>Development and Maintenance</b>						
Cape Breton Development Corporation .....	3	8	— 5	3	21	— 18
Uncollected interest capitalized .....	1		1			
National Capital Commission .....	2	10	— 8	1	10	— 9
<b>Manufacturing and construction</b>						
Eldorado Nuclear Limited .....		4	— 4		3	— 3
Uncollected interest capitalized .....	4		4	3		3
Royal Canadian Mint .....	3		3		6	— 6
	447	939	— 492	204	1,132	— 928
<b>Total Crown corporation .....</b>	<b>1,010</b>	<b>3,125</b>	<b>— 2,115</b>	<b>607</b>	<b>3,444</b>	<b>— 2,837</b>
<b>Total uncollected interest capitalized .....</b>	<b>77</b>	<b>7</b>	<b>70</b>	<b>99</b>	<b>5</b>	<b>94</b>
<b>Total .....</b>	<b>933</b>	<b>3,118</b>	<b>— 2,185</b>	<b>508</b>	<b>3,439</b>	<b>— 2,931</b>

*Central Mortgage and Housing Corporation*

The objectives of Central Mortgage and Housing Corporation are "to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada". To fulfil these objectives, the Corporation borrows large sums of money from the Government and relends these sums to borrowers engaged in housing activities.

The greater part of the Corporation's borrowing is to obtain funds for direct lending for home-ownership and rental housing, including loans to limited dividend companies to finance low-rental housing projects and loans for public housing projects. Its borrowing for these purposes is authorized by the National Housing Act, 1954, as amended.

The Corporation also borrowed in 1976-77 to finance municipal sewage treatment projects, university housing, federal-provincial housing projects and urban renewal. After deducting repayments the Corporation's borrowing to finance such projects decreased from \$1,057 million in 1975-76 to \$837 million in 1976-77.

*Export Development Corporation*

The Export Development Corporation borrows under the Export Development Act. In 1976-77 its gross borrowing of \$309 million was a decrease of \$117 million over 1975-76. After deducting repayments the Corporation's borrowing in 1976-77 was \$202 million, or \$155 million less than its net borrowing of \$357 million in 1975-76.

### *Farm Credit Corporation*

The Farm Credit Corporation borrows to make loans to farmers and farm machinery syndicates. In 1976-77 it borrowed \$361 million. Its repayments totaled \$84 million.

### *Federal Business Development Bank*

The Federal Business Development Bank promotes and assists the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training information and advice. During the year the government loaned the bank \$301 million and invested \$19 million in its capital stock.

### *Air Canada*

In 1976-77, Air Canada borrowed \$12 million under the annual Financing and Guarantee Acts to finance capital expenditures for the acquisition of aircraft, engines, spare parts, other equipment and buildings.

### *Atomic Energy of Canada Limited*

Atomic Energy of Canada Limited borrows to finance nuclear power stations and transmission lines. In 1976-77, it borrowed \$215 million compared to \$281 million in 1975-76.

### *Canadian National Railways*

Under the Refunding Act, 1955, the Canadian National Railways may borrow from the government to finance its refunding of maturing debts; and under the Financing and Guarantee Acts it may borrow from the government to finance capital expenditures.

Under the terms of Section 6(1) of the Canadian National Railways Capital Revision Act, 1952, as extended to the annual Financing and Guarantee Acts, the government may invest in the 4% preferred stock of the company. During 1976-77 the government invested \$70 million in such stock.

The Canadian National Railways also obtains interim financing to cover its operating deficits.

### *Petro-Canada*

Petro-Canada's objectives are (a) to engage in exploration for and the development of hydrocarbons and other types of

fuel or energy; (b) to engage in research and development projects relating to fuel and energy resources; (c) to import, produce, transport, distribute, refine and market hydrocarbons of all descriptions; (d) to produce, distribute, transport and market other fuels and energy; and (e) to engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

During 1976-77 the government invested \$180 million in common shares and \$77 million in preferred shares of the Corporation.

### *Other Crown Corporations*

Loans to and investments in other Crown corporations were relatively small in 1976-77. Their total before repayment was \$332 million, of which the major items were \$119 million to the Canadian Dairy Commission and a transfer of uranium concentrates, valued at \$101 million, to Uranium Canada Limited.

## **Loans to Provincial and Territorial Governments**

Loans to these governments, are shown in Table 8.3. The total of these loans rose by 9% from \$277 million in 1975-76 to \$303 million in 1976-77.

### *Loans to Provinces*

Loans to provinces increased by \$24 million to \$295 million in 1976-77. The largest items were loans of \$73 million to Saskatchewan and \$63 million to Manitoba for special areas assistance loans. Miscellaneous advances of \$71 million were made to various provinces through payments in excess of amounts credited to the provincial tax collection agreements account.

### *Loans to Territories*

Loans to the Northwest and Yukon Territories increased from \$6 million in 1975-76 to \$8 million in 1976-77. These loans are used to finance capital expenditures and provide mortgage loans for housing.

TABLE 8.3

## LOANS TO PROVINCIAL AND TERRITORIAL GOVERNMENTS

(in millions of dollars)

Province or Territory	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net receipts or payments ( - )	Receipts and other credits	Payments and other charges	Net receipts or payments ( - )
Newfoundland	23	27	- 4	7	15	- 8
Uncollected interest capitalized	4		4	1		1
Nova Scotia	10	14	- 4	8	24	- 16
Uncollected interest capitalized				1		1
Prince Edward Island	1		1			
New Brunswick	9	7	2	2	6	- 4
Quebec	44	37	7	41	86	- 45
Uncollected interest capitalized	4		4	4		4
Ontario	33	63	- 33	41	103	- 62
Manitoba	5		- 58	8	6	2
Saskatchewan	25	73	- 48	5	26	- 21
Alberta	2	1	1	5	5	
Uncollected interest capitalized				1		1
British Columbia	4	2	2	3		3
Uncollected interest capitalized						
Northwest Territories	3	5	- 2	1	4	- 3
Yukon Territory	1	3	- 2	1	2	- 1
Miscellaneous—						
Excess of payments over credits to provinces under provincial tax collection agreements		71	- 71			
Total Provinces and Territories	170	303	- 133	129	277	- 148
Total uncollected interest capitalized	10		10	7		7
Total	160	303	- 143	122	277	- 155

Loans to provincial and territorial governments outstanding at March 31, 1977 are discussed in the Section "Asset and Liability Accounts".

TABLE 8.4

## LOANS TO NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

(in millions of dollars)

Country	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net receipts or payments ( - )	Receipts and other credits	Payments and other charges	Net receipts or payments ( - )
Belgium	2		2			2
France	8		8	8		8
Jamaica		25	- 25			
Netherlands	5		5	5		5
United Kingdom	23	38	- 15	23		23
Uncollected interest capitalized	15		15			
Miscellaneous—						
Special loan assistance—Developing countries	3	184	- 181	2	267	- 265
Total loans to national governments	56	247	- 191	40	267	- 227
Uncollected interest capitalized	15		15			
Total loans to national governments	41	247	- 206	40	267	- 227

Loans to national governments outstanding at March 31, 1977 are discussed in the Section "Asset and Liability Accounts".

## Loans to National Governments, including Developing Countries

The greater part of all sums advanced to national governments consists of special loan assistance to developing countries for economic, educational and technical projects. In 1976-77 such loan assistance amounted to \$184 million, a decrease of \$83 million over 1975-76. During the year the Government of Jamaica received a loan of \$25 million for economic assistance.

The remaining transactions with national governments were repayments of \$15 million of loans made to Belgium, France and the Netherlands under the Export Credits Insurance Act.

The amounts lent to or repaid by national governments are shown in Table 8.4

## Other Loans, Investments and Advances

Loans and investments to individuals, businesses and other bodies in Canada are shown in Table 8.5.

### Veterans' Land Act Fund

The Veterans' Land Act Fund records advances made under the Veterans' Land Act, for the acquisition, by the Director, of properties, buildings, materials, livestock, farm equipment and commercial fishing equipment for purposes of the Act, for sale to qualified veterans of World War 2 and Korea, under sales

agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of housing. During 1976-77 advances amounted to \$18 million and repayments were \$53 million, resulting in a balance of \$505 million at March 31, 1977. In 1975-76 comparable amounts were advanced of \$34 million and repayments of \$52 million bringing the balance to \$541 million at March 31, 1976.

Partly offsetting these advances is the reserve for conditional benefits which consists of amounts charged to budgetary expenditure, beginning with the fiscal year 1945-46, to cover 1/10 of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$5 million was charged to the reserve account and additional reserves of \$2 million were credited thereto, resulting in a balance of \$29 million in the reserve account at March 31, 1977. During 1975-76 charges were \$4 million and credits were \$4 million resulting in a balance of \$33 million at March 31, 1976.

### Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to enable it to lend to municipalities for the augmentation or acceleration of municipal capital work programs. These advances are now being repaid. Repayments in 1976-77 were \$11 million.

TABLE 8.5

### OTHER LOANS, INVESTMENTS AND ADVANCES

(in millions of dollars)

	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net receipts or payments (—)	Receipts and other credits	Payments and other charges	Net receipts or payments (—)
Unemployment Insurance Account—Interest bearing advances ..	70		70	315		315
Municipal Development and Loan Board advances .....	11		11	11		11
Veterans' Land Act Fund .....	53	18	35	52	34	18
Reserve for conditional benefits .....	2	5	— 3	4	4	
	55	23	32	56	38	18
Government controlled corporations—						
Canadair Limited .....	5	20	— 15	5	49	— 44
Canadian Development Corporations .....		22	— 22			
De Havilland Aircraft Canada Limited .....		4	— 4		10	— 10
	5	46	— 41	5	59	— 54
Government interest in other private sector enterprises—						
Panarctic Oils Limited .....	80	10	70		11	— 11
Telesat Canada .....	8		8	8		8
Other .....	29	14	15	25	13	12
	117	24	93	33	24	9
Inactive loans .....				23		23
Miscellaneous loans—						
Loans and accountable advances .....	2,041	2,047	— 6	1,696	1,699	— 3
Other .....	19	27	— 8	12	34	— 22
	2,060	2,074	— 14	1,708	1,733	— 25
	2,318	2,167	151	2,151	1,854	297

Other loans, investments and advances outstanding at March 31, 1977 are discussed in the Section "Asset and Liability Accounts".



## Annuity, Insurance and Pension Accounts

Table 8.6 summarizes the transactions of the social security accounts, the superannuation accounts, the government annuities account and a number of smaller insurance and pensions accounts.

## Social Security Accounts

The two social security accounts included under this heading are the Canada Pension Plan and Unemployment Insurance. A summary of their transactions is shown in Table 8.7.

The Canada Pension Plan had a net amount available for investment of \$1,587 million used to acquire \$1,489 million of provincial bonds, \$11 million of bonds of the Government of Canada and increased its deposit with the Receiver General by \$87 million. The Unemployment Insurance Account had an excess of \$201 million of receipts and other credits over payments and other charges. Disbursements include repayment of \$70 million interest-bearing advances and \$320 million of non-interest-bearing advances.

### Canada Pension Plan

The Canada Pension Plan was established by an Act which was proclaimed in May 5, 1965. The Plan is financed by

contributions of 1.8% of income on earnings of employees, with matching contributions by their employers, and by contributions of 3.6% of the income of self-employed persons, (subject to a maximum payment of \$151.20); it also receives investment income. Contributions are payable by employees and self-employed persons earning over \$800 per year.

Contributions to the Plan rose by 13% to \$1,684 million in 1976-77, compared with \$1,489 million in 1975-76. The investment income of the Plan rose by 21% from \$621 million in 1975-76 to \$750 million in 1976-77. The rise in investment income was mainly a result of the increased investments.

The benefits payable under the Canada Pension Plan are retirement pensions, survivors' benefits payable to widows, disabled widowers and to orphans or as a lump sum death benefit, and disability pensions. Retirement pensions were payable at their full rate January 1, 1976, i.e., ten years after the Plan first received contributions. Partly because of this change and partly because of increases in the number of pensioners, pensions and other benefits payable by the Plan increased from \$588 million in 1975-76 to \$833 million in 1976-77.

The pensions, other benefits and expenses of the Plan are, as yet, still small in relation to receipts. As a result, the Plan had \$1,507 million in 1975-76 and \$1,587 million in 1976-77 available for investment. The greater part of these sums was invested in bonds issued by the provincial governments to the

TABLE 8.6

## ANNUITY, INSURANCE AND PENSIONS ACCOUNTS

(in millions of dollar)

	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net receipts or payments (-)	Receipts and other credits	Payments and other charges	Net receipts or payments (-)
<b>Social Security Accounts—</b>						
Canada Pension Plan <sup>(1)</sup> .....	2,461	2,363	98	2,129	2,053	76
Unemployment Insurance Account .....	4,222	4,222		2,940	2,940	
	6,683	6,585	98	5,069	4,993	76
<b>Other Annuity Insurance and Pension Accounts—</b>						
Superannuation Accounts—						
Canadian Forces .....	739	190	549	857	172	685
Royal Canadian Mounted Police .....	94	6	88	98	5	93
Public Service .....	1,116	280	836	1,104	212	892
	1,949	476	1,473	2,059	389	1,670
Unamortized portion of actuarial deficiencies .....	784	677	107	743	965	- 222
	2,733	1,153	1,580	2,802	1,354	1,448
<b>Government annuities .....</b>	92	93	- 1	88	98	- 10
<b>Other .....</b>	143	43	100	110	36	74
	9,651	7,874	1,777	8,069	6,481	1,588

<sup>(1)</sup> Includes \$1,489 million in 1976-77 and \$1,431 million in 1975-76 of provincial government securities purchased by the Canada Pension Plan Investment Fund.



TABLE 8.7

## TRANSACTIONS OF SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

	1976-77		1975-76	
	Canada Pension Plan Account	Unemployment Insurance Account	Canada Pension Plan Account	Unemployment Insurance Account
Receipts and other credits—				
Contributions				
Employee and employer .....	1,684	2,528	1,489	2,087
Government .....		1,683		852
Investment income .....	750	11	621	
Non-interest-bearing advances from government .....				816
Other receipts .....	27		19	1
	2,461	4,222	2,129	3,756
Payments and other charges—				
Benefits .....	833	3,417	588	3,317
Expenses .....	41	212	34	178
Interest on loans .....		2		13
Repayment of advances—				
Interest-bearing advances .....		70		315
Non-interest-bearing advances .....		320		
	874	4,021	622	3,823
Surplus of receipts or payments (—) .....	1,587	201	1,507	— 67
Disposal of available funds—				
Purchases (—) of—				
Provincial bonds .....	1,489		1,431	
Government of Canada bonds .....	11		10	
Deposits with Receiver General .....	87	201	66	— 67
Net increase or decrease (—) .....	1,587	201	1,507	— 67
Add—Balance at beginning of year .....	9,770	— 167	8,263	— 100
Balance at end of year .....	11,357	34	9,770	— 167

Canada Pension Plan Investment Fund because the legislation governing the Plan provides that funds not required for benefits and expenses in the following three-month period are to be made available as loans to provincial governments and shared by them in the same proportions as their residents contribute to the Plan. Any sums not borrowed by the provinces are invested in bonds of Canada. Placements were \$1,489 million of provincial bonds and \$11 million of bonds of the Government of Canada were purchased for the Canada Pension Plan Investment Fund in 1976-77 compared with \$1,431 million and \$10 million respectively in 1975-76. The remaining balances of \$66 million in 1975-76 and \$87 million in 1976-77 were placed on deposit with the Receiver General.

### Unemployment Insurance

The Unemployment Insurance Act, 1955, as amended, provided for a compulsory contributory unemployment insurance program applying to everyone employed under a contract of service subject to certain exceptions. The main exceptions were members of the Armed Forces and of the federal, provincial and local government services and persons earning over \$7,800 per annum.

The Unemployment Insurance Act, 1971, which was assented June 23, 1971, replaced the former Act. Under the new

Act, those main exceptions noted above have been removed and all employment in Canada (with minor exceptions) is insurable effective from January 2, 1972.

The new Act also authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account;

TABLE 8.8

## TRANSACTIONS OF SUPERANNUATION ACCOUNTS

(in millions of dollars)

	1976-77				1975-76			
	Canadian Forces	Royal Canadian Mounted Police	Public Service	Total	Canadian Forces	Royal Canadian Mounted Police	Public Service	Total
Receipts and other credits—								
Contributions—								
Employees—								
Government .....	63	15	230	308	56	13	185	254
Crown corporations .....			18	18			15	15
Government .....	114	26	186	326	99	23	156	278
Crown corporations .....			18	18			15	15
Interest .....	265	20	297	582	243	17	264	524
Actuarial liability adjustment .....	296	33	348	677	457	45	463	965
Other .....	1		19	20	2		6	8
	739	94	1,116	1,949	857	98	1,104	2,059
Payments and other charges—								
Annuities .....	181	5	220	406	164	5	188	357
Withdrawal of contributions .....	7		25	32	7		20	27
Other .....	2		35	37	1		4	5
	190	5	280	475	172	5	212	389
Excess of receipts over payments .....	549	89	836	1,474	685	93	892	1,670
Balance of fund brought forward .....	6,457	487	7,312	14,256	5,772	394	6,420	12,586
Balance at credit of fund	7,006	576	8,148	15,730	6,457	487	7,312	14,256

and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

Receipts in 1976-77 with comparable amounts for 1975-76 shown in brackets totalled \$4,222 million (\$3,756 million) and included contributions of \$4,211 million (\$2,939 million) and other income of \$11 million (\$1 million).

Disbursements in 1976-77 totalled \$4,021 million of which \$212 million were administrative costs. In 1975-76 disbursements were \$3,823 million and administrative costs were \$178 million.

Maximum weekly contributions were \$3.30 in 1976 and 1977 depending upon the contributor's income. For the same periods, maximum weekly benefits were \$133.00 and \$147.00 depending upon the level of average weekly contributions and the circumstances of the recipient.

Temporary advances of \$390 million were reimbursed in 1976-77.

#### Canadian Forces Superannuation Account

The balance of \$7,006 million reflects an increase of \$549 million during the fiscal year.

Receipts of \$739 million include \$63 million in contributions by personnel, \$114 million in contributions by the government, \$265 million in interest and an actuarial liability adjustment of \$296 million arising from salary increases. Government contri-

butions are made at the rate of 1 4/5 times the current and prior service contributions by personnel.

#### Royal Canadian Mounted Police Superannuation Account

The balance of \$576 million in this account is \$89 million higher than the balance at March 31, 1976.

Receipts of \$94 million during the year include contributions of \$15 million by personnel, the government's contribution of \$26 million, an actuarial liability adjustment of \$33 million arising from salary increases, and interest of \$20 million.

Disbursements of \$5 million consist mainly of annuities and allowances.

In 1975-76 receipts were \$98 million and disbursements were \$5 million.

#### Public Service Superannuation Account

The balance of \$8,148 million in this account is \$836 million higher than at March 31, 1976. Receipts of \$1,116 million include employees contributions of \$248 million, the government's contribution of \$204 million, interest of \$297 million, and \$348 million arising from salary increases. Contributions by the government and Crown corporations are equal to the estimated current and prior service payments by individuals in 1975-76.

Disbursements of \$280 million include \$220 million in pensions and retiring allowances and \$25 million in cash termination allowances and return of contributions.

In 1975-76 receipts were \$1,104 million and disbursements were \$212 million.

#### *Unamortized portions of actuarial deficiencies*

These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account. Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1975 for the Canadian Forces superannuation account, December 31, 1977 for the Public Service superannuation account and December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed will be credited to the superannuation account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the year in which the report is laid before Parliament. The cost of benefits payable under the superannuation acts as a result of the authorization of salary increases is credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increases are authorized.

Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount by which the interest calculated at the revised rate exceeds the amount of interest calculated at the rate used in the latest actuarial report may be used to reduce the amortization of actuarial deficiencies in budgetary expenditures.

The unamortized portion of the actuarial deficiency in the Canadian Forces superannuation account was \$811 million compared with \$915 million at March 31, 1976. During the year \$296 million was charged thereto as salary increases and \$401 million was amortized as a charge to budgetary expenditure, to which \$203 million of interest on public debt was credited.

The unamortized portion of the actuarial deficiency in the Public Service superannuation account was \$841 million compared with \$847 million at March 31, 1976. During the year, \$348 million was charged thereto as salary increases and \$354 million was amortized as a charge to budgetary expenditure, to which \$227 million of interest on public debt was credited.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was \$71 million compared with \$68 million at March 31, 1976. During the year \$33 million was charged thereto as salary increases and \$30 million was amortized as a charge to budgetary expenditure, to which \$15 million of interest on public debt was credited.

#### *Government Annuities Account*

Receipts of interest and premiums in the government annuities account were \$84 million and \$8 million respectively in 1976-77 as compared with \$84 million and \$4 million in 1975-76. Disbursements in 1975-76 of \$98 million and in 1976-77 of \$93 million were for matured annuity, commuted value, death benefit, premium refunds and premium withdrawal payments.

#### *Other Insurance and Pension Accounts*

There are a number of other insurance and pension accounts operated by the Government of Canada. Transactions on behalf of the public service death benefit account, the regular forces death benefit account and the veterans insurance fund account for the greater part of all transactions by these accounts.

The total receipts of these accounts were \$110 million in 1975-76 and \$143 million in 1976-77 while payments increased from \$35 million to \$43 million in the same period.

#### **Other Non-Budgetary Transactions**

The major accounts in which other non-budgetary transactions are recorded are cash in transit, interest and matured debt, accounts payable and accrued salaries, outstanding cheques, warrants and money orders, provincial tax collection agreements, deposit and trust and internal accounts.

Interest and matured debt not paid at March 31, 1977 amounted to \$3,598 million, a net increase of \$696 million over the balance at March 31, 1976.

Accounts payable are cheques issued in April in respect of transactions undertaken during the previous year. In April 1977 these amounted to \$1,708 million compared with \$1,085 million in April 1976.

Outstanding cheques warrants and money orders are Canadian cheques issued on or before March 31 of the fiscal year and outstanding at that date. Transactions in 1976-77, resulted in a decrease of \$361 million bringing the balance at the end of the year to \$1,389 million.

The provincial tax collection agreements account records transactions arising from federal-provincial tax collection agreements. During 1976-77 the Government of Canada collected \$4,456 million of provincial income taxes on behalf of provincial governments of which \$3,874 million were personal income tax and \$582 million were corporation income tax. In the same period, payments to the provinces of \$4,577 million were \$121 million more than receipts, resulting in overpayments of \$71 million classified as loans to provinces. These receipts and payments were substantially higher than in 1975-76 when \$4,105 million of income taxes were collected on behalf of provincial governments and \$4,039 million were paid to them.

The remaining non-budgetary transactions are shown in Table 8.9.

TABLE 8.9

## OTHER NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net receipts or payments (-)	Receipts and other credits	Payments and other charges	Net receipts or payments (-)
Assets—						
Cash in transit.....	669	838	- 169	1,334	669	665
Liabilities—						
Interest and matured debt .....	3,598	2,902	696	2,965	2,299	666
Accounts payable and accrued salaries.....	1,708	1,085	623	1,085	1,118	- 33
Outstanding cheques, warrants and money orders .....	1,389	1,750	- 361	1,750	1,384	366
Other .....	154	144	10	119	86	33
	<i>6,849</i>	<i>5,881</i>	<i>968</i>	<i>5,919</i>	<i>4,887</i>	<i>1,032</i>
Provincial tax collection agreements account.....	4,456	4,506	- 50	4,104	4,039	65
Deposit and trust accounts.....	1,468	1,400	68	1,223	1,137	86
Less: Securities held in trust .....	64	77	- 13	94	36	58
Cash deposit and trust bank accounts.....	20	21	- 1	17	16	1
	<i>1,384</i>	<i>1,302</i>	<i>82</i>	<i>1,112</i>	<i>1,085</i>	<i>27</i>
	12,689	11,689	1,000	11,135	10,011	1,124
Internal accounts—						
Working capital advances to revolving funds and departments .....	1,875	1,759	116	1,617	1,701	- 84
Unemployment Insurance Account—Advances .....	521		521		883	- 883
Unamortized bond flotation costs .....	52	52		45	62	- 17
Undisbursed balance of appropriations to special accounts .....	146	202	- 56	177	222	- 45
	<i>2,594</i>	<i>2,013</i>	<i>581</i>	<i>1,839</i>	<i>2,868</i>	<i>- 1,029</i>
Total other non-budgetary transactions .....	15,952	14,540	1,412	14,308	13,548	760



## FOREIGN EXCHANGE TRANSACTIONS

### Exchange Fund Account and International Monetary Fund

Foreign exchange reserve transactions, shown in Table 8.10, consist of advances to the Exchange Fund to enable it to acquire gold, securities or foreign currency, repayments of such advances by the Exchange Fund and transactions with the International Monetary Fund including subscriptions to its capital, the receipt and disposal of Special Drawing Rights (SDRs) and the issue and redemption of non-interest-bearing notes. These transactions are undertaken either to finance increases in the official international reserves of Canada or to convert these reserves into Canada dollars. While the Receiver General's deposits in foreign currency are included in Canada's official international reserves, the transactions influencing these deposits are excluded because they are mainly payments abroad for goods, services, pensions, interest and similar items and not transactions which involved conversion between Canadian dollar assets and those foreign currency assets included in Canada's official international reserves.<sup>(1)</sup>

In 1976-77, advances to the Exchange Fund were \$12,314 million, repayments were \$13,851 million, leaving a net decrease in advances of \$1,537 million during the year. Transactions with the International Monetary Fund included a revaluation adjustment of \$110 million to the Fund due to an appreciation of the Canadian dollar to April 30, 1976. Capital subscriptions are set in SDR units of account so that, when the Canadian dollar depreciates, additional Canadian dollars must be supplied to the Fund and when the Canadian dollar appreciates the converse applies.

This subscription is Canada's quota in the International Monetary Fund. In this organization, members' quotas are set in SDR units of account and are normally paid in gold (25%) and the remainder (75%) in the member's currency. If the fund does not require a currency, a portion of a member's quota may be paid in the form of non-interest-bearing notes

payable on demand. These notes are recorded in the government's liabilities.

Non-interest-bearing notes resulted in a net decrease of \$364 million due mainly to other countries' dealings in Canadian dollars with the Fund.

There was no allocation of Special Drawing Rights by the International Monetary Fund to Canada during the year leaving the recorded value of SDRs in the government's books at \$370 million at March 31, 1977. These SDRs were, in turn, advanced to the Exchange Fund.

The transactions just described are those through which the Government of Canada financed additions to Canada's official international reserves, other than the Receiver General's working balances in foreign currency, in 1976-77. The change in the Receiver General's foreign currency deposits was relatively small when compared with the transactions just described. Subject to this exception, the net effect of these transactions was to decrease advances of the Government of Canada by \$1,283 million in 1976-77 as compared with a net decrease of \$23 million in 1975-76.

### Other Foreign Transactions

Canada's subscriptions, loans and advances to other international organizations totalled \$267 million in 1976-77 an increase of \$108 million over 1975-76.

In 1976-77 the non-interest-bearing notes payable to the International Development Bank, Asian Development Bank and Inter-American Development Bank, increased by \$106 million. The unmatured debt payable in foreign currency decreased by \$2 million in 1976-77.

<sup>(1)</sup> The Bank of Canada's holdings of convertible foreign currencies are also included in Canada's official international reserves but are excluded from this section because they are financed by the Bank and are therefore not included in the accounts of the Government of Canada.

TABLE 8.10

#### FOREIGN EXCHANGE TRANSACTIONS

(in millions of dollars)

	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net receipts or payments ( - )	Receipts and other credits	Payments and other charges	Net receipts or payments ( - )
Exchange Fund Account—						
Advances .....	13,851	12,314	1,537	6,330	6,291	39
International Monetary Fund—						
Revaluation of capital subscriptions .....	110		110		89	- 89
Non-interest-bearing notes .....	110	364	- 364	73		73
		364	- 254	73	89	- 16
Other Transactions—						
Subscriptions to capital, working capital advances, loans and investments in international organizations .....	2	267	- 265		158	- 158
Non-interest-bearing notes payable to international organizations .....	171	65	106		23	- 23
Unmatured debt payable in foreign currency .....		2	- 2		28	- 28
	14,134	13,012	1,122	6,403	6,589	- 186



# SECTION 9

## 1976-77 PUBLIC ACCOUNTS

### Financing Operations of the Government, the Public Debt and the Cash Position

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## FINANCING OPERATIONS OF THE GOVERNMENT

In 1976-77, the Government of Canada issued \$30,457 million of new bonds and Treasury bills and retired \$25,635 million. In addition, it acquired a net amount of \$12 million of its own securities. These operations provided \$4,810 million as compared with \$4,595 million in 1975-76 to finance operations of the government and to increase its cash balances.

As shown in Table 9.1, there were net sales of \$2,265 million in marketable bonds, \$1,760 million in Treasury bills, and \$10 million in other non-marketable bonds.

Canada savings bonds issues were \$2,210 million and retirements \$1,423 million, a net increase of \$787 million.

TABLE 9.1

### TRANSACTIONS IN BONDS AND TREASURY BILLS (other than bonds redeemed by holders after maturity)

(in millions of dollars)

UNMATURED DEBT	1976-77			1975-76		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Marketable bonds .....	4,842	2,577	2,265	2,950	1,817	1,133
Canada savings bonds .....	2,210	1,423	787	3,719	1,117	2,602
Special non-marketable bonds .....	10		10	11		11
Treasury bills .....	23,395	21,635	1,760	19,015	18,150	865
Total unmatured debt outstanding .....	30,457	25,635	4,822	25,695	21,084	4,611
Less: Government's holdings of unmatured debt—						
Marketable bonds .....		3	3			
Canada savings bonds held on account of employees ...	5		— 5	5		— 5
Special non-marketable bonds issued to Canada Pension Plan Investment Fund .....	10		— 10	11		— 11
Total unmatured debt held by outside parties .....	30,442	25,632	4,810	25,679	21,084	4,595
Less: unmatured debt payable in foreign currency .....		2	2		28	28
Total unmatured debt payable in Canadian currency .....	30,442	25,630	4,812	25,679	21,056	4,623

Discount on marketable bonds issued in 1976-77 is \$22 million as compared to \$21 million in 1975-76. Discount on Treasury bills was \$642 million compared to \$494 million for 1975-76.

**Marketable bonds**

As shown in Table 9.2, six times during the year the government issued bonds payable in Canadian dollars. The proceeds were used partly to redeem maturing debt. The table

also shows a definite decrease in interest rates on the new issues.

For bonds payable in currencies other than Canadian dollars, all operations during the year were retirements.

**TABLE 9.2****NEW ISSUES AND RETIREMENTS OF MARKETABLE BONDS, 1976-77**

(in millions of dollars)

	New loans issued				Loans retired				Net issue or retirement ( - )
DATE OF OPERATION	Series	Interest rate	Term	Amount	Series	Interest rate	Term	Amount	
Payable in Canadian dollars— 1976									
April 1 .....	F93	9	1976-78	150.0	T38	5½	1970-76	436.2 <sup>(3)</sup>	
	F95	9	1976-80	250.0					
	F97	10	1976-95	250.0					
				650.0				436.2	213.8
June 1 .....	F85	9½	1976-94	300.0	T11	3¼	1954-76	247.0 <sup>(3)</sup>	
	F98	8½	1976-78	50.0	F65	5¾	1971-76	125.0 <sup>(3)</sup>	
	J1	8¾	1976-81	300.0					
				650.0				372.0	278.0
August 1 .....	F85	9½	1976-94	150.0	F67	6¼	1971-76	349.1 <sup>(3)</sup>	
	F98	8½	1976-78	150.0					
	J1	8¾	1976-81	400.0					
				700.0				349.1	350.9
October 1 .....	F98	8½	1976-78	75.0	F63	5½	1971-76	395.0 <sup>(3)</sup>	
	F99	8½	1976-81	325.0					
	J2	9½	1976-2001	300.0					
				700.0				395.0	305.0
December 1 .....	J2	9½	1976-2001	300.0	F77	7	1973, 74 75-76	400.0 <sup>(3)</sup>	
	J3	8¼	1976-79	100.0					
	J4	8½	1976-81	300.0					
				700.0				400.0	300.0
1977									
February 1 .....	J5	7½	1977-80	250.0	F83	9¼	1974-77	600.0 <sup>(3)</sup>	
	J6	7¾	1977-82	300.0					
	F84	9¼	1977-82	592.8					
	J7	8¾	1977-2002	300.0					
				1,442.8				600.0	842.8
March 21 .....					AT14	5½	1962-80	4.5 <sup>(1)</sup>	
					CT26	5½	1966-80	3.4 <sup>(1)</sup>	
					F85	9½	1974-94	10.9 <sup>(1)</sup>	
					J2	9½	1976-2001	1.5 <sup>(1)</sup>	
					J7	8¾	1977-2002	3.0 <sup>(1)</sup>	
								23.3 <sup>(1)</sup>	- 23.3
				4,842.8				2,575.6	2,267.2
Payable in other currencies— 1976									
April 15 .....					US	5	1962-87	.9 <sup>(2)</sup>	
October 15 .....					US	5	1962-87	.8 <sup>(2)</sup>	
								1.7	- 1.7
				4,842.8				2,577.3	2,265.5

(1) Purchased and cancelled. (2) Redeemed. (3) Matured.

### Treasury bills

As shown in Table 9.3, total Treasury bills issued during the year totalled \$23,395 million and redemptions were \$21,635 million resulting in \$1,760 million of new borrowing.

Three month bills with issues of \$17,895 million and redemptions of \$16,945 million increased by \$950 million. Six month bills with issues of \$4,600 million and redemptions of \$3,990 million increased by \$610 million. Other bills with issues of \$900 million and redemptions of \$700 million

increased by \$200 million. Three month and six month bills are issued weekly, while other bills are issued periodically, usually for periods of one year or less.

Interest rates on three-month bills declined from 9.07% on April 2, 1976 to 7.58% on March 25, 1977, on six-month bills from 9.18% on April 2, 1976, to 7.55% on March 25, 1977 and on other bills from 8.85% on May 7, 1976 to 7.56% on February 4, 1977.

TABLE 9.3

#### TREASURY BILL ISSUES AND REDEMPTIONS, 1976-77

(in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1976 .....	1,570	405		1,975	1,455	370		1,825	150
May .....	1,280	330	250	1,860	1,200	290	200	1,690	170
June .....	1,280	300		1,580	1,200	260		1,460	120
July .....	1,655	420		2,075	1,570	355		1,925	150
August .....	1,360	350	250	1,960	1,280	310	200	1,790	170
September .....	1,360	320		1,680	1,280	280		1,560	120
October .....	1,745	465		2,210	1,655	405		2,060	150
November .....	1,420	390	200	2,010	1,360	330	150	1,840	170
December .....	1,780	455		2,235	1,705	380		2,085	150
January, 1977 .....	1,470	390		1,860	1,400	340		1,740	120
February .....	1,495	395	200	2,090	1,420	350	150	1,920	170
March .....	1,480	380		1,860	1,420	320		1,740	120
	17,895	4,600	900	23,395	16,945	3,990	700	21,635	1,760

### Non-marketable bonds

The issues in non-marketable bonds were \$2,210 million for Canada savings bonds, \$10 million for other non-marketable bonds and retirements of \$1,423 million for Canada savings bonds, resulting in a net increase of \$797 million.

Canada savings bonds which are non-callable but redeemable on demand at face value plus accrued interest increased by \$787 million during the year bringing the balance outstand-

ing at March 31, 1977 to \$16,304 million. Gross sales of series 31 were \$2,210 million and additional sales of series 30 were \$39 million. Redemptions prior to maturity of series 17 to 31 totalled \$1,423 million. In 1975-76 sales were \$3,719 million and redemptions were \$1,117 million resulting in a net increase of \$2,602 million.

Canada Pension Plan bonds purchased by the federal government during the year were \$10 million. There were no redemptions.

TABLE 9.4

#### ISSUES AND RETIREMENTS OF NON-MARKETABLE BONDS

(in millions of dollars)

	1976-77			1975-76		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Canada savings bonds—						
Series 17 to 29 .....		694	— 694	2	973	— 971
Series 30 .....	39	649	— 610	3,717	144	3,573
Series 31 .....	2,171	80	2,091			
	2,210	1,423	787	3,719	1,117	2,602
Canada Pension Plan bonds .....	10		10	11		11
	2,220	1,423	797	3,730	1,117	2,613

## THE PUBLIC DEBT

The public debt of Canada consists of all liabilities which appear on the government's Statement of Assets and Liabilities. In addition the government has certain indirect or contingent obligations such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

TABLE 9.5

STATEMENT OF PUBLIC DEBT, UNMATURED DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA<sup>(1)</sup>

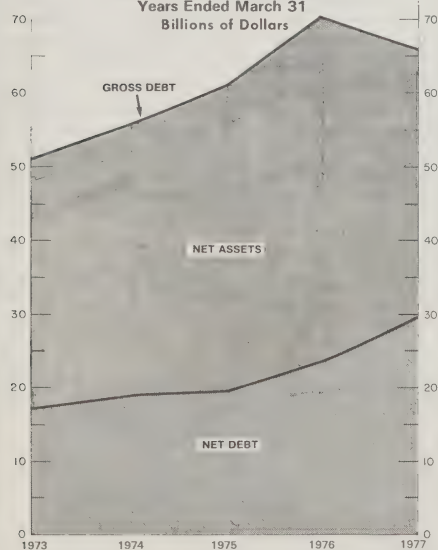
(in millions of dollars)

AS AT MARCH 31	Gross public debt			Less: net recorded assets	Net debt	Net debt	
	Unmatured debt	Other liabilities	Total			Increase	Decrease
	\$	\$	\$	\$	\$	\$	\$
1968 .....	20,580	12,344	32,924	16,165	16,760	795	
1969 .....	22,101	13,818	35,919	18,583	17,336	576	
1970 .....	22,637	15,513	38,150	21,207	16,943		393
1971 .....	25,201	17,775	42,976	25,653	17,322	379	
1972 .....	27,259	20,428	47,687	29,750	17,937	614	
1973 .....	29,039	22,677	51,716	34,260	17,456		480
1974 .....	29,171	26,386	55,557	37,429	18,128	672	
1975 .....	33,086	29,614	62,700	43,425	19,275	1,147	
1976 .....	37,697	22,105	59,802	36,506	23,296	4,022	
1977 .....	42,519	24,556	67,075	37,489	29,586	6,290	

<sup>(1)</sup> Amounts for the years 1967-68 to 1974-75 inclusively have not been adjusted to reflect the new presentation of assets and liabilities introduced in 1976-77.

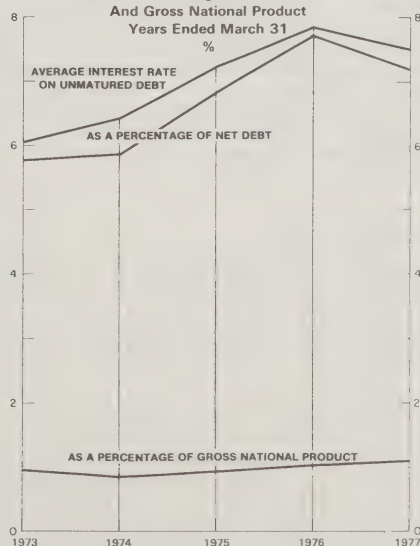
Chart 9-A

### GROSS AND NET DEBT Years Ended March 31 Billions of Dollars



### Chart 9-B AVERAGE INTEREST RATE ON UNMATURED DEBT NET INTEREST CHARGES

As a Percentage of Net Debt  
And Gross National Product  
Years Ended March 31



1. At March 31.  
2. For calendar year within year.



Chart 9-C

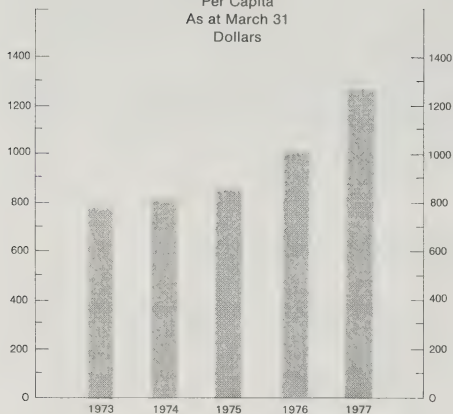
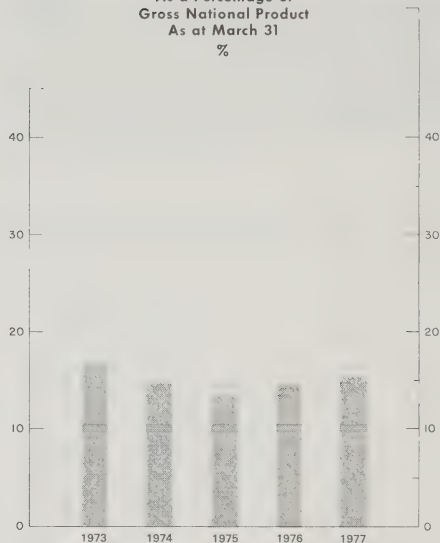
**NET DEBT**Per Capita  
As at March 31  
Dollars

Chart 9-D

**NET DEBT**  
As a Percentage of  
Gross National Product  
As at March 31  
%**Gross debt**

The gross debt of Canada, or the total of liabilities as recorded on the Statement of Assets and Liabilities, was \$67,075 million at March 31, 1977 compared with \$59,802 million at March 31, 1976, \$7,273 million higher. There were net increases of \$4,810 million in unmatured debt, \$1,777 million in annuity, insurance and pension account balances and \$1,000 million in other liability accounts. Unmatured debt in the amount of \$42,358 million was 63% and annuity, insurance and pension accounts in the amount of \$16,161 million were 24% of total liabilities. At March 31, 1976 unmatured debt was \$37,548 million or 63% and annuity, insurance and pension accounts were \$14,384 million or 24% of total liabilities.

**Net recorded assets**

At March 31, 1977 the government's net recorded assets totalled \$37,489 million, \$983 million higher than they were at March 31, 1976. The main changes were increases of \$2,288 million in loans, investments and advances and decreases of \$1,382 million in Foreign assets, and \$637 million in internal accounts.

Loans, investments and advances totalled \$25,425 million or 68% of which loans to Crown corporations and agencies accounted for \$20,238 million. Foreign assets totalled \$5,574 million or 15% and internal accounts were \$2,601 million or 7% of the total. At March 31, 1976 loans, investments and advances totalled \$23,137 million or 62% of which loans to Crown corporations and agencies accounted for \$18,123 million. Foreign assets totalled \$6,956 million or 19% and internal accounts were \$3,238 million or 9% of the total.

**Net debt**

The net debt of Canada is represented by the excess of recorded liabilities over net recorded assets.

As recorded liabilities increased by \$7,273 million during 1976-77 and net recorded assets increased by \$983 million, net debt increased by \$6,290 million. The net debt at March 31, 1977 was \$29,586 million compared with \$23,296 million at March 31, 1976. The increase was the result of the budgetary deficit of \$6,290 million.

The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The net debt per capita was \$790 at March 31, 1973 compared with \$1,273 at March 31, 1977. Expressed as a percentage of gross national product, the net debt which was 16.7% at March 31, 1973 was 15.6% at March 31, 1977.

TABLE 9.6

**NET DEBT PER CAPITA, AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT**

AS AT MARCH 31	Net debt	
	per capita <sup>(1)</sup>	Net debt as a percentage of gross national product <sup>(2)</sup>
	\$	%
1973 .....	790	16.7
1974 .....	808	14.8
1975 .....	848	13.3
1976 .....	1,010	14.5
1977 .....	1,273	15.6

(1) Population figure at April 1, 1977 was used in the above calculation.

(2) G.N.P. figures at Dec. 31, 1976 were used in the above calculation.

### Interest rates

The average interest rate on the government's unmatured debt was 7.53% at March 31, 1977. At March 31, 1976 it was 7.84%.

The following table sets out the unmatured debt at March 31, for each of the years 1972-73 to 1976-77 inclusively, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds,

non-marketable bonds (which includes Canada savings bonds) and Treasury bills.

The average rate on marketable bonds was 6.27% at March 31, 1977 compared with 6.64% at March 31, 1976 and for Treasury bills was 8.01% compared with 8.69%.

Interest rates on new issues of marketable bonds varied from a low of 7.50% to a high of 10% during the year.

TABLE 9.7

UNMATURED DEBT OUTSTANDING AS AT MARCH 31, 1973 TO 1977 INCLUSIVELY WITH THE AVERAGE RATE OF INTEREST THEREON

	Non-marketable bonds									
	Marketable bonds		Canada savings bonds		Canada Pension Plan investment fund		Treasury bills		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
1973.....	13,725	5.76	10,989	7.17	35	7.05	4,290	4.07	29,039	6.05
1974.....	13,818	5.92	10,406	7.26	42	7.14	4,905	6.30	29,171	6.47
1975.....	14,490	6.27	12,915	8.51	51	7.39	5,630	6.78	33,086	7.24
1976.....	15,623	6.64	15,517	8.70	62	7.65	6,495	8.69	37,697 <sup>(1)</sup>	7.84
1977.....	17,888	6.27	16,304	8.67	72	7.85	8,255	8.01	42,519 <sup>(1)</sup>	7.53

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.

<sup>(1)</sup> The portion maturing within the next twelve months is identified, in detail, in Section 10 Schedule R.

The yield on three-month Treasury bills at tender on March 25, 1977 was 7.58% compared with 9.09% on March 26, 1976. From a high of 9.13% on November 26, 1976, it declined to a low of 7.58% on March 25, 1977.

The yield on six-month bills at tender on March 25, 1977 was 7.55% compared with 9.21% on March 26, 1976. From a high of 9.18% on April 2, 1976 it declined to a low of 7.54% on February 18, 1977.

The yield on other Treasury bills was 7.56% on a 364-day bill on February 4, 1977 compared with 8.65% on February 6, 1976. From a high of 9.08% on a 364-day bill at tender on August 6, 1976, it declined to a low of 7.56% on a 364-day bill at tender on February 4, 1977.

The following table shows the average high and low yields together with the average yield on the latest issues for the years 1972-73 to 1976-77 inclusively:

TABLE 9.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

YEAR ENDED MARCH 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1973 .....	4.46	3.42	4.46
1974 .....	6.53	4.48	6.51
1975 .....	7.05	6.26	6.33
1976 .....	9.10	8.55	9.09
1977 .....	9.13	7.58	7.58
Six-months bills—			
1973 .....	4.79	3.72	4.79
1974 .....	6.97	4.81	6.55
1975 .....	8.89	6.21	6.44
1976 .....	9.21	8.25	9.21
1977 .....	9.18	7.54	7.55
Other bills—			
1973 .....	4.77	4.36	4.77
1974 .....	6.52	5.98	6.14
1975 .....	9.01	6.32	6.32
1976 .....	8.87	7.45	8.65
1977 .....	9.08	7.56	7.56

### Indirect debt or contingent liabilities

In addition to the direct debt set out in the Statement of Assets and Liabilities, the government has assumed certain indirect or contingent obligations. Details are shown in Section 10 of this volume.

## THE CASH POSITION OF THE GOVERNMENT

The government's cash account represents balances of current and special deposits to the credit of the Receiver General for Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Brussels, Bonn, Frankfurt and Rome.

The cash position of the government is affected not only by budgetary operations but also by unmatured debt, non-budgetary and foreign exchange operations. Non-budgetary and foreign exchange operations affect the government's asset and liability accounts and must be taken into account when considering the full scope of the government's financial operations.

On the asset side, non-budgetary and foreign exchange operations consist, for the most part, of loans and advances to, and repayment by Crown corporations and agencies, provincial, national and municipal governments, international organizations and other borrowers.

On the liability side, they relate mainly to receipts and payments in annuity, insurance and pension accounts and in deposit and trust accounts and other liabilities.

During 1976-77 total cash receipts from all government transactions totalled \$90,219 million and total cash payments were \$89,674 million, bringing the total balances in Receiver General bank accounts to \$3,597 million at March 31, 1977.

Of this balance \$3,581 million was on deposit in Canada and \$16 million in foreign countries.

Non-budgetary payments and other charges totalled \$28,256 million in 1976-77 and included \$5,842 million for loans, investments and advances, \$7,874 million for annuity, insurance and pension accounts, \$4,506 million under provincial tax collection agreements, \$2,013 million for internal accounts and \$8,021 million for sundry other accounts.

Foreign exchange payments and other charges totalled \$13,012 million of which \$12,314 million were repayments of advances from the Exchange Fund.

Non-budgetary receipts and other credits totalled \$29,157 million of which \$3,554 million were for loans, investments and advances, \$9,651 million for annuity, insurance and pension accounts, \$4,456 million for the provincial tax collection agreements account, \$2,594 million for internal accounts and \$8,902 million for sundry other accounts.

Foreign exchange receipts and other credits totalled \$14,134 million of which \$13,851 million represented advances to the Exchange Fund.

Details of these operations are given in Section 8 of this volume.

As is shown in Table 9.9, operations in unmatured debt furnished a net amount of \$4,812 million of which \$4,267 million was used for cash requirements. The remainder, \$545 million, increased the government's available cash to \$3,597 million at March 31, 1977.

TABLE 9.9

### CHANGE IN CASH POSITION

(in millions of dollars)

Type of operation	1976-77			1975-76		
	Receipts and other credits	Payments and other charges	Net surplus or deficit (—)	Receipts and other credits	Payments and other charges	Net surplus or deficit (—)
Budgetary.....	33,618	39,908	— 6,290	30,824	34,846	— 4,022
Non-budgetary.....	29,157	28,256	901	25,304	25,871	— 567
Foreign exchange.....	14,134	13,012	1,122	6,403	6,589	— 186
Total.....	76,909	81,176	— 4,267	62,531	67,306	— 4,775
Deduct: Non-cash operations.....	17,132	17,132		13,384	13,384	
	59,777	64,044	— 4,267	49,147	53,922	— 4,775
Unmatured debt—						
Marketable bonds.....	4,842	2,577	2,265	2,950	1,817	1,133
Treasury bills.....	23,395	21,635	1,760	19,015	18,150	865
Canada savings bonds.....	2,210	1,423	787	3,719	1,117	2,602
Other.....	10		10	11		11
	30,457	25,635	4,822	25,695	21,084	4,611
Less: debt payable in foreign currency.....		2	2		28	28
Acquisitions of own securities.....	15	3	— 12	16		— 16
	30,442	25,630	4,812	25,679	21,056	4,623
Receiver General cash operations.....	90,219	89,674	545	74,826	74,978	— 152
Receiver General cash balances at April 1.....			3,052			3,204
Receiver General cash balances at March 31.....			3,597			3,052

Table 9.10 shows monthly cash balances of Canadian dollar deposits for the latest five years and Table 9.11 shows the foreign cash balances (converted to Canadian dollars) for the same period.

During 1976-77 Canadian cash balances rose from a low of \$1,829 million at September 30, 1976 to a high of \$4,365 million at February 28, 1977. Foreign balances rose from a low of \$8 million at May 31, 1976 to a high of \$21 million at January 31, 1977.

The implication of the level of government cash balances at any given time can be misinterpreted because of the wide fluctuations throughout the year, as is illustrated in the following table. Furthermore, because many cheques are issued at month end and are not redeemed until the following month and the bulk of receipts are not received until later, cash balances may drop in the early days of a month by as much as \$125 to \$300 million.

TABLE 9.10

CASH BALANCES OF  
CANADIAN DOLLAR DEPOSITS

AT END OF MONTH	Year ended March 31				
	1973	1974	1975	1976	1977
April .....	1,477	2,116	646	3,094	2,210
May .....	1,288	2,469	637	3,405	2,444
June .....	858	2,252	732	2,668	2,139
July .....	1,076	2,186	917	2,322	2,214
August .....	817	2,080	1,152	2,154	4,224
September .....	626	1,852	911	1,289	1,829
October .....	628	1,696	1,200	1,311	1,925
November .....	2,251	1,969	5,088	4,186	4,066
December .....	2,403	2,364	4,740	3,693	3,277
January .....	2,625	1,982	4,640	3,870	4,401
February .....	2,464	1,605	3,822	3,393	4,365
March .....	1,983	801	3,185	3,037	3,581

TABLE 9.11

## FOREIGN CASH BALANCES

(converted to Canadian dollars)

AT END OF MONTH	Year ended March 31				
	1973	1974	1975	1976	1977
April .....	14	18	11	9	10
May .....	19	13	15	14	8
June .....	19	15	9	11	13
July .....	31	14	8	8	17
August .....	19	16	11	12	12
September .....	21	11	9	10	11
October .....	19	10	9	8	14
November .....	12	12	5	6	12
December .....	15	9	9	10	13
January .....	19	9	11	9	21
February .....	14	7	11	13	17
March .....	16	8	19	15	16





# SECTION 10

## 1976-77 PUBLIC ACCOUNTS

### Asset and Liability Accounts

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Government of Canada equity in Crown corporations .....	10.102

## ASSET AND LIABILITY ACCOUNTS

The Statement of the Assets and Liabilities of Canada, as certified by the Auditor General, is presented in Section 3 of this volume and shows the balance of each of the principal classifications of accounts at March 31, 1977, the corresponding balance at March 31, 1976, and the increase or decrease during the year. A general description of each category of asset and liability account as it appears on the Statement of Assets and Liabilities can be found in this section. In addition, the detailed schedules of these accounts with their supporting notes are presented in this section. A description of the structure and more significant features of the Statement of Assets and Liabilities is given in Section 1 of this volume.

### Definition of assets and liabilities

In the Study of the Accounts of Canada, assets are defined as "the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions prior to the accounting date" and liabilities are defined as "its financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date".

These definitions exclude the "Internal accounts" reported on the Statement of Assets and Liabilities which accounts will continue to be reported until parliamentary authority to delete them has been obtained.

## Summary

The net recorded assets totalled \$37,489 million at March 31, 1977, an increase of \$983 million over the total of \$36,506 million at March 31, 1976. The main changes were increases of \$2,288 million in loans, investments and advances, and decreases of \$1,382 million in foreign assets and \$637 million in internal accounts.

The gross liabilities of the government totalled \$67,075 million at March 31, 1977, an increase of \$7,273 million over the total of \$59,802 million at March 31, 1976. The main changes were increases of \$4,812 million in the unmatured debt payable in Canadian currency and \$1,580 million in net superannuation accounts.

The excess of recorded liabilities over net recorded assets was \$29,586 million at March 31, 1977 compared with \$23,296 million at March 31, 1976. The increase of \$6,290 million reflected the budgetary deficit for the year.

A summarized statement of the assets and liabilities of the Government of Canada as at March 31, 1977, with comparative figures as at March 31, 1976, and the net increase or decrease during the year, is presented in Table 10.1.

Further details may be found in Section 8 "Non-budgetary and foreign exchange transactions" and Section 9 "Financing operations of the government, the public debt and the cash position" as well as in the schedules of the Statement of Assets and Liabilities and explanatory notes thereto in this section.

TABLE 10.1

Summarized Statement of Assets and Liabilities as at March 31, 1977<sup>(1)</sup>  
(in millions of dollars)

	Balance at March 31		Net increase or decrease ( - )
	1977	1976	
<b>ASSETS</b>			
Loans, investments and advances—			
Crown corporation and agencies ..	20,238	18,123	2,115
Provincial and territorial governments .....	1,414	1,281	133
National governments .....	2,272	2,081	191
Other .....	1,501	1,652	- 151
Foreign assets .....	25,425	23,137	2,288
Cash .....	5,574	6,956	- 1,382
Less: allowance for losses on realization of assets .....	4,435	3,721	714
	- 546	- 546	
<b>TOTAL FINANCIAL ASSETS .....</b>	<b>34,888</b>	<b>33,268</b>	<b>1,620</b>
Fixed assets .....	(2)	(2)	
Internal accounts .....	2,601	3,238	- 637
Net recorded assets .....	37,489	36,506	983
Excess of recorded liabilities over net recorded assets .....	29,586	23,296	6,290
<b>TOTAL .....</b>	<b>67,075</b>	<b>59,802</b>	<b>7,273</b>
<b>LIABILITIES</b>			
Canada Pension Plan net of provincial government securities in investment fund .....	506	408	98
Superannuation accounts .....	14,007	12,427	1,580
Other annuity, insurance and pension accounts .....	1,648	1,549	99
Other liabilities (including matured debt, accounts payable, outstanding cheques and Deposit and trust accounts) .....	7,241	6,241	1,000
Foreign liabilities—			
Unmatured debt payable in foreign currency .....	164	166	- 2
Other .....	1,277	1,535	- 258
	1,441	1,701	- 260
Unmatured debt payable in Canadian currency .....	42,194	37,382	4,812
<b>TOTAL FINANCIAL LIABILITIES .....</b>	<b>67,037</b>	<b>59,708</b>	<b>7,329</b>
Undisbursed balance of appropriations to special accounts (an internal account) ....	38	94	- 56
<b>TOTAL .....</b>	<b>67,075</b>	<b>59,802</b>	<b>7,273</b>

<sup>(1)</sup> Further details are given at the end of this section and in Section 3 of this volume.

<sup>(2)</sup> Shown at nominal value of \$1.

	Balance at March 31		Net increase or decrease ( - )
	1977	1976	
Total per statement .....	67,075	59,802	7,273
Unamortized portion of actuarial deficiencies .....	1,723	1,830	- 107
Discount on Treasury bills .....	124	109	15
Undisbursed balances of appropriations to special accounts ..	- 38	- 94	56
	68,884	61,647	7,237

## GENERAL DESCRIPTION OF ASSET AND LIABILITY CATEGORIES

### *Crown corporations and agencies*

Loans to, and investments in, Crown corporations represent the government's outstanding advances to Crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for relending. Where applicable, the uncollected interest capitalized has been deducted from accounts.

The government equity in Crown corporations as recorded in the Accounts of Canada as at March 31, 1977, together with the unrecorded government equity in the surpluses (less deficits), reserves of the Crown corporations at their respective years ended coincident with, or immediately prior to, the year ended March 31, 1977, is shown in this section.

### *Provincial and territorial governments*

This account records the loans to provinces made under relief acts and other legislation. Where applicable, the uncollected interest capitalized has been deducted from the loans. The loans are classified by departments within each province.

### *National governments including developing countries*

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada and special loan assistance in developing countries. Where applicable, the uncollected interest capitalized has been deducted from the loans.

### *Unemployment Insurance Account—Interest-bearing advances*

This account represents any temporary loans as a result of deficiencies in contributions from employers and employees.

### *Municipal Development and Loan Board—Advances*

This account records loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

### *Veterans' Land Act Fund advances—Less allowance for conditional benefits*

The fund is for the purpose of loans to qualified veterans of World War 2 and Korea under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

The account records, under parts I and III of the Veterans' Land Act, the cost of the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security. Under part II, it records the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the contract.

### *Government controlled corporations*

This account records loans to government controlled corporations. The terms and conditions of these loans are governed by the Governor in Council or an appropriation act. For the purposes of this account a

government controlled corporation is a business corporation in which the Government of Canada has sufficient equity to have a controlling interest. This category excludes Crown corporations.

### *Private sector enterprises*

This account records loans to private sector enterprises outside the entity of the Government of Canada.

### *Inactive loans*

This group includes a loan to China and a loan to Greece which are not currently revenue-producing or realizable. From time to time a repayment may be made.

### *Miscellaneous*

This account records advances to employees and other types of loans which were previously classified under working capital advances. It also records loans not classified elsewhere. Where applicable the uncollected interest capitalized has been deducted from loans.

### *Exchange Fund Account*

This account includes advances to the Exchange Fund for the purchase of gold, foreign currency and securities (including Special Drawing Rights (SDR's) in the International Monetary Fund).

It also includes the recorded value of SDR's "allocated" to Canada by the International Monetary Fund as a supplementary line of credit to existing foreign exchange reserves (in the latter case, the potential liability for the use of this line of credit is shown as a liability under the heading "Special Drawing Rights").

### *Subscriptions, loans and advances—International Monetary Fund*

This account represents the recorded value of Canadian quota subscription as a member of the International Monetary Fund. It is contributed by a payment in gold (equal to 25% of the quota), a cash working balance in Canadian currency of at least 1% of the quota with the balance being covered by Canadian dollar non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada.

### *Subscriptions, loans and advances—Other international organizations*

This category records Canada's subscription to the capital of the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development, the International Development Association, the International Finance Corporation and working capital advances and loans to international organizations.

### *Cash*

Cash represents balances of current and special deposits at credit of the Receiver General for Canada in banks in Canada, London, New York, Paris, Bonn, Brussels and Frankfurt.

### *Cash in transit*

This category represents cash in hands of collectors or in transit received by public officers on or before March 31 but not deposited to the credit of the Receiver General for Canada until after that date. It also includes money received after March 31 but applicable to current year.

### *Allowance for losses on realization of assets*

This reserve of \$546 million represents lump sum charges to budgetary expenditures during the period from 1941 to 1957, less amounts written off in the same period. Since 1957 there has been no change in the balance.

### *Fixed assets*

This account records at a nominal value of \$1 such fixed assets of the government as land, buildings, works, equipment, etc., which, in accordance with long standing practice, are charged to budgetary expenditure at the time of acquisition or construction.

### *Working capital advances to revolving funds, departments and agencies*

Departmental working capital advances represent an authorization by Parliament to draw from the Consolidated Revenue Fund monies not to exceed a maximum amount for prescribed purposes. The amount stated at year-end constitutes the advances outstanding.

### *Unemployment Insurance account*

This category includes the interest free loan advanced by the government due to the time lag before the Unemployment Insurance account is reimbursed for costs to be borne by the government. It also includes the administration cost and the benefits account of the Unemployment Insurance account as well as warrants outstanding at year-end.

### *Unamortized bond flotation costs*

This account consists of discounts, commissions, redemption and conversion premiums on loan flotations which remained to be charged to expenditure. Commencing in 1976-77 such costs are being charged to budgetary expenditures as incurred.

### *Excess of recorded liabilities over net recorded assets*

The excess of recorded liabilities over the net recorded assets includes the deficit since Confederation together with certain amounts which have been charged directly through to net debt.

### *Canada Pension Plan Account*

This category records the government's liability in respect of the Canada Pension Plan. The plan was established under legislation enacted in 1965. It is designed to provide an organized program for retirement pensions for members of the labour force. It also provides benefits to a disabled contributor as well as death benefits for his or her spouse and children. These liabilities do not reflect any obligation of the Government of Canada to discharge the unfunded actuarial liability of the plan.

### *Provincial Government Securities in the Canada Pension Plan Investment Fund*

This account represents funds of the Canada Pension Plan in excess of immediate requirements, which in accordance with the provisions of the Canada Pension Plan Act (1965) have been invested in securities issued or guaranteed by any Province (in approximate ratio of net contributions received from the contributions in each Province).

### *Superannuation accounts*

This category records the government's liability in respect to the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account. The purposes of these accounts is to provide pensions to retired employees or their dependants.

### *Unamortized portions of actuarial deficiencies*

These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the

Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1975 for the Canadian Forces superannuation account, December 31, 1977 for the Public Service superannuation account and December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual installments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

### *Government annuities*

This account represents all money received and not paid out from Government annuities account under the provisions of the Government Annuities Act, c. 132, R.S. plus interest and actuarial adjustment credited to the account.

### *Other*

This category records the government's liability as an insurer of certain persons and as administrator of certain pension funds that are not included in the previous three categories. The government receives premiums or similar assessments and in turn pays out specific benefits.

### *Interest and matured debt*

This group includes the following:

- (a) *Interest due and outstanding*  
Represents the amount of interest on bonded debt payable by coupons, which have not yet been presented for payment.
- (b) *Interest accrued*  
Represents the calculated liability for interest on the public debt from the last due date to the year-end.
- (c) *Matured debt outstanding*  
Represents the amount of matured bonds and other certificates of indebtedness issued by the Government of Canada that matured but have not been presented for redemption.
- (d) *Provision for compound and bonus interests on Canada savings bonds*  
This records the estimated amount of the prorated provision to March 31 for the special compound and bonus interests features applicable to certain Canada savings bonds.

### *Accounts payable and accrued salaries*

#### *Accounts payable*

Represents amounts owing at year-end for work performed, goods received, services rendered or pursuant to a contractual arrangement. In the Accounts of Canada, this term by convention has been restricted to mean the total amount of payments made in April which are applicable to the previous fiscal year as permitted by Section 30 of the Financial Administration Act.

#### *Accrued salaries*

The accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.



*Outstanding cheques, warrants and money orders*

This is the balance of cheques in Canadian dollars issued and unpaid on March 31, with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.

Cheques in foreign currencies are credited at the time of issue to appropriate "Cash in Receiver General current deposits" accounts.

It also includes the following outstanding items:

- warrants for hog and lamb premiums
- post office money orders
- cheques settlement account—Bank of Canada
- letter of credit
- imprest account cheques
- Unemployment Insurance warrants

*Deposit and trust accounts*

The accounts in this category represent the government's liability for monies or securities deposited for purposes which fall into three broad classes. Those for which the government acts as a trustee by administering the funds for the purpose for which they were received or created, those deposited as security for specific performance of contracts, and unclaimed amounts of various types. The account also includes the Provincial Tax Agreement Accounts. To the extent that the funds are represented by securities, these are deducted from the specific Deposit and trust account to group together accounts of similar nature.

*Other*

This group includes miscellaneous liabilities of the Government of Canada. Examples are miscellaneous departmental payroll deductions, Olympic account, contractors' and other holdbacks and various departmental suspense accounts.

*Notes payable to the International Monetary Fund*

This account represents the portion of Canada's subscription in the International Monetary Fund which is not immediately needed in currency by the fund. These notes are payable on demand and subject to issue and redemption depending on the need of the International Monetary Fund for Canadian currency.

*Notes payable to other international organizations*

This account represents the portion of capital subscription authorized and accepted by the Government of Canada in international organizations as payable on demand, but which has not yet been called by these organizations. This account is accordingly reflected as a liability in the Statement of Assets and Liabilities. The investment by Canada is shown as an asset.

*Special Drawing Rights*

This account represents rights to purchase currency of other countries. They are granted by the International Monetary Fund to countries participating in the Special Drawing Account established under Articles Agreement of the International Monetary Fund as a supplement to existing foreign exchange reserves.

*Unmatured debt payable in foreign currency*

This account represents bonds payable in U.S. dollars. For reporting purposes, this account is also included in the account marketable bonds of the Statement of Assets and Liabilities. The account is then deducted to arrive at total unmatured debt payable in Canadian currency.

*Marketable bonds*

This account represents marketable bonds payable in Canadian and U.S. dollars. The securities held for the Securities Investment account and the investment held for the retirement of unmatured debt have been deducted to group items of similar nature under one account.

*Canada savings bonds*

This account shows the Canada savings bonds outstanding. Canada savings bonds held for employees are deducted for the purpose of grouping together accounts of similar nature.

*Special non-marketable bonds*

This account represents the unmatured debt of the Government of Canada payable to the Canada Pension Plan Investment Fund. The investment account is deducted from the unmatured debt to group similar accounts under one classification.

*Treasury bills*

Treasury bills are short term Government of Canada liabilities most of which are for thirteen weeks.

*Undisbursed balances of appropriations to special accounts*

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes in subsequent years. They fall into two classes. The first consists of those cases where Parliament has appropriated monies for specific purposes such as Department of Agriculture reserve for wheat acreage reduction payments. The other class consists of accounts to which is credited, under parliamentary authority, monies arising from the sale of commodities, land and buildings, which are available for the purpose of replacing equipment as authorized by Section 11 of the National Defence Act and Vote 48.





# SCHEDULES AND EXPLANATORY NOTES TO THE STATEMENT OF ASSETS AND LIABILITIES

## Schedules to Statement of Assets and Liabilities as at March 31, 1977

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE A</b>			
<b>Loans, Investments and Advances—</b>			
<b>CROWN CORPORATIONS AND AGENCIES—</b>			
Lending institutions—			
Central Mortgage and Housing Corporation—			
1 Capital stock .....	25,000,000	25,000,000	
2 Loans and advances.....	9,144,877,017	8,307,235,053	837,641,964
2 Mortgage and loan purchase fund .....	3,348,710	3,992,762	— 644,052
	9,173,225,727	8,336,227,815	836,997,912
Export Development Corporation—			
3 Capital stock .....	85,000,000	55,000,000	30,000,000
4 Capital surplus—Working capital .....	25,000,000	25,000,000	
5 Loans .....	1,280,255,188	1,108,245,676	172,009,512
	1,390,255,188	1,188,245,676	202,009,512
Farm Credit Corporation—			
6 Notes .....	2,140,554,171	1,873,202,691	267,351,480
Capital stock .....	85,700,000	75,000,000	10,700,000
Farm syndicates loans fund—Advances .....	11,629,001	12,499,202	— 870,201
	2,237,883,172	1,960,701,893	277,181,279
Federal Business Development Bank—			
7 Capital stock .....	108,000,000	89,000,000	19,000,000
8 Loans .....	396,000,000	108,000,000	288,000,000
	504,000,000	197,000,000	307,000,000
9 Bank of Canada—Capital stock .....	5,920,000	5,920,000	
Canada Deposit Insurance—			
10 Capital stock .....	10,000,000	10,000,000	
11 Advances .....			
	15,920,000	15,920,000	
Total Lending institutions .....	13,321,284,087	11,698,095,384	1,623,188,703
<b>ALL OTHER CROWN CORPORATIONS—</b>			
12 Air Canada—			
Financing and Guarantee Act, 1968, Section 7 .....	54,792,423	54,792,423	
Financing and Guarantee Act, 1969, Section 7 .....	101,000,000	115,000,000	— 14,000,000
Financing and Guarantee Act, 1970, Section 7 .....	9,000,000	84,000,000	— 75,000,000
Financing and Guarantee Act, 1973, Section 7 .....	131,253,838	137,198,180	— 5,944,342
Loans for construction of maintenance hangar, Winnipeg .....	17,000,000	5,000,000	12,000,000
	313,046,261	395,990,603	— 82,944,342
13 Atomic Energy of Canada Limited—			
Capital stock .....	15,000,000	15,000,000	
Loans re housing .....	9,145,340	9,504,197	— 358,857
Less: uncollected interest capitalized.....	9,085	9,419	— 334
	9,136,255	9,494,778	— 358,523
Bruce heavy water plant at Douglas Point, Ont. ....	229,806,826	237,217,908	— 7,411,082
Less: uncollected interest capitalized.....	61,530,325	63,513,305	— 1,982,980
	168,276,501	173,704,603	— 5,428,102
Commercial products division .....	6,029,765	6,303,895	— 274,130
Less: uncollected interest capitalized.....	276,206	287,150	— 10,944
	5,753,559	6,016,745	— 263,186

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE A—Continued</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>ALL OTHER CROWN CORPORATIONS—Concluded</b>			
Douglas Point generating station .....	69,848,387	69,848,387	
Gentilly I Prototype Reactor .....	87,570,606	81,700,000	5,870,606
Gentilly II Nuclear Power Station .....	110,000,000	51,000,000	59,000,000
Glace Bay production of heavy water .....	57,529,717	30,500,000	27,029,717
Less: uncollected interest capitalized .....	4,029,717		4,029,717
	53,500,000	30,500,000	23,000,000
Glace Bay heavy water plant—Rehabilitation .....	162,761,190	130,000,000	32,761,190
Less: uncollected interest capitalized .....	32,761,190		32,761,190
	130,000,000	130,000,000	
Heavy water inventory .....	30,000,000	25,000,000	5,000,000
La Prade heavy water plant .....	137,000,000	100,000,000	37,000,000
Lepreau Nuclear Station .....	74,100,000	30,000,000	44,100,000
Nelson River power project—Transmission line .....	195,000,000	194,000,000	1,000,000
Pickering generating station .....	79,311,086	95,109,870	— 15,798,784
Port Hawkesbury heavy water plant .....	38,000,000	35,000,000	3,000,000
Sheridan Park .....	1,589,599	1,710,890	— 121,291
Less: uncollected interest capitalized .....	43,456	46,786	— 3,330
	1,546,143	1,664,104	— 117,961
Gross total Atomic Energy of Canada Limited .....	1,302,692,516	1,111,895,147	190,797,369
Less: uncollected interest capitalized .....	98,649,979	63,856,660	34,793,319
Net total .....	1,204,042,537	1,048,038,487	156,004,050
<b>Canadian National Railways—</b>			
14 Advances—			
Refunding Act, 1955 .....	991,501,635	1,025,543,500	— 34,041,865
Financing and Guarantee Act, 1960 .....	29,000,000	29,000,000	
Financing and Guarantee Act, 1961 .....	26,371,000	26,371,000	
Financing and Guarantee Act, 1965-66 .....	50,000,000	50,000,000	
Financing and Guarantee Act, 1967 .....	72,000,000	72,000,000	
Financing and Guarantee Act, 1968 (other than Section 7) .....	20,000,000	20,000,000	
Temporary loan—For acquisition of bonds .....	75,164,287	68,493,539	6,670,748
15 Capital Revision Act, 1952—			
Preferred stock .....	1,509,851,035	1,440,146,153	69,704,882
16 Canadian Government Railways—			
Working capital .....	16,983,762	16,983,762	
17 Loans for capital purposes .....	130,885,532	133,686,200	— 2,800,668
18 Loans for maintenance, repairs and acquisition of passenger equipment	419,294	476,463	— 57,169
Canadian National Railways—Loans with respect to Yarmouth Bar			
harbour ferry services—			
19 New dock and facilities .....	220,572	245,080	— 24,508
20 Working capital .....	200,000	200,000	
	2,922,597,117	2,883,145,697	39,451,420
21 Petro-Canada—			
Common shares .....	280,000,000	100,000,000	180,000,000
Preferred shares .....	213,799,853	136,702,493	77,097,360
	493,799,853	236,702,493	257,097,360
<b>OTHER—</b>			
Transport, communications and other services—			
Transport—			
22 Canadian National (West Indies) Steamships, Ltd.—			
Capital stock .....	976	976	
Loans .....	324,024	324,024	
	325,000	325,000	

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )	
	\$	\$	\$	
<b>SCHEDULE A—Continued</b>				
<b>Loans, Investments and Advances—Continued</b>				
<b>OTHER—Continued</b>				
Canadian National Railways—Concluded				
23	National Harbours Board.....	329,852,906	314,520,334	15,332,572
24	Saint John Harbour Bridge Authority .....	14,912,772	14,968,144	— 55,372
		344,765,678	329,488,478	15,277,200
Northern Transportation Company Limited—				
25	Capital stock .....	24,900,000		24,900,000
26	Advances .....		6,000,000	— 6,000,000
27	Loans .....	40,700,000	59,600,000	— 18,900,000
		65,600,000	65,600,000	
The St. Lawrence Seaway Authority—				
28	Loans (interest-bearing) .....	552,450,000	552,450,000	
	Interest free loans .....	72,500,000	72,500,000	
	Deferred interest .....	216,407,016	192,205,744	24,201,272
	Less: uncollected interest capitalized.....	216,407,016	192,205,744	24,201,272
		624,950,000	624,950,000	
	Gross total Transport .....	1,252,047,694	1,212,569,222	39,478,472
	Less: uncollected interest capitalized.....	216,407,016	192,205,744	24,201,272
	Net total.....	1,035,640,678	1,020,363,478	15,277,200
Communications and other services—				
29	Canadian Broadcasting Corporation—			
	Working capital .....	9,000,000	9,000,000	
	Loans .....	441,000	472,500	— 31,500
	Advances to CBC for educational television facilities to provincial authorities .....	1,159,506	1,010,000	149,506
	Recovery likely to require parliamentary appropriations—			
	Loans .....	197,880,410	197,880,410	
		208,480,916	208,362,910	118,006
30	Telegraph Canada .....	26,651,806	29,590,326	— 2,938,520
31	Canadian Patents and Development Limited—Capital stock.....	296,199	296,199	
Northern Canada Power Commission—				
32	Advances pursuant to the Northern Canada Power Commission Act .....	180,530,596	152,720,182	27,810,414
	Less: uncollected interest capitalized .....	10,021,568	3,211,154	6,810,414
		170,509,028	149,509,028	21,000,000
33	Advances re investigation .....	50,000	50,000	
		170,559,028	149,559,028	21,000,000
	Gross total Communications and other services .....	416,009,517	391,019,617	24,989,900
	Less: uncollected interest capitalized.....	10,021,568	3,211,154	6,810,414
	Net total .....	405,987,949	387,808,463	18,179,486
	Gross total Transport, communications and other services .....	1,668,057,211	1,603,588,839	64,468,372
	Less: uncollected interest capitalized.....	226,428,584	195,416,898	31,011,686
	Net total .....	1,441,628,627	1,408,171,941	33,456,686
Processing, marketing and sales—				
34	Canadian Commercial Corporation.....	15,800,000	15,800,000	
35	Canadian Dairy Commission .....	216,456,191	200,029,000	16,427,191
36	Canadian Film Development Corporation .....	2,498,880	3,912,053	— 1,413,173
37	Canadian Livestock Feed Board Account .....			

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE A—Concluded</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER—Concluded</b>			
Transport, communications and other services— <i>Concluded</i>			
38 Canadian Saltfish Corporation—			
Capital assets .....	1,281,000	1,443,500	– 162,500
Loans .....	7,500,000	5,150,000	2,350,000
	8,781,000	6,593,500	2,187,500
39 Crown Assets Disposal Corporation—Government equity .....	9,818,874	10,525,682	– 706,808
Less: uncollected interest capitalized .....	9,818,874	10,525,682	– 706,808
40 Crown Assets Disposal Corporation .....	300,000		300,000
	300,000		300,000
41 Freshwater Fish Marketing Corporation .....	11,182,251	10,320,473	861,778
42 Loto Canada .....	1		1
43 Uranium Canada Limited .....	90,694,362	28,248,490	62,445,872
Gross total Processing, marketing and sales .....	355,531,559	275,429,198	80,102,361
Less: uncollected interest capitalized .....	9,818,874	10,525,682	– 706,808
Net total .....	345,712,685	264,903,516	80,809,169
Development and maintenance—			
Cape Breton Development Corporation—			
44 Working capital .....	10,000,000	13,500,000	– 3,500,000
45 Loan for development of Prince Mine .....	14,642,674	7,000,000	7,642,674
Less: uncollected interest capitalized .....	1,042,674		1,042,674
	13,600,000	7,000,000	6,600,000
46 National Capital Commission .....	48,977,578	41,182,140	7,795,438
Greenbelt—Recovery likely to require parliamentary appropriation....	38,353,805	38,353,905	– 100
	87,331,383	79,536,045	7,795,338
Gross total Development and maintenance .....	111,974,057	100,036,045	11,938,012
Less: uncollected interest capitalized .....	1,042,674		1,042,674
Net total .....	110,931,383	100,036,045	10,895,338
Manufacturing and construction—			
47 Canadian Arsenals Limited .....	3,500,000	3,500,000	
Eldorado Nuclear Limited—			
48 Capital stock .....	8,246,877	8,246,877	
49 Loans .....	59,271,726	55,640,228	3,631,498
Less: uncollected interest capitalized .....	10,379,601	6,748,103	3,631,498
	48,892,125	48,892,125	
50 Royal Canadian Mint .....	24,542,000	27,142,000	– 2,600,000
Gross total Manufacturing and construction .....	95,560,603	94,529,105	1,031,498
Less: uncollected interest capitalized .....	10,379,601	6,748,103	3,631,498
Net total .....	85,181,002	87,781,002	– 2,600,000
Net total Other Crown corporations .....	1,983,453,697	1,860,892,504	122,561,193
Net total All Other Crown corporations .....	6,916,939,465	6,424,769,784	492,169,681
Gross total Crown corporations and agencies .....	20,584,543,264	18,399,412,511	2,185,130,753
Less: uncollected interest capitalized .....	346,319,712	276,547,343	69,772,369
Net total .....	20,238,223,552	18,122,865,168	2,115,358,384



Schedules to Statement of Assets and Liabilities as at March 31, 1977—*Continued*

	1977	1976	Net increase or decrease ( - )	
	\$	\$	\$	
<b>SCHEDULE B</b>				
<b>Loans, Investments and Advances—Continued</b>				
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—</b>				
Provincial and territorial governments—				
NEWFOUNDLAND—				
Finance—				
1	Federal-provincial employment loans program .....	3,661,214	3,661,214	
2	Excess of payments over credits to provinces under provincial tax collection agreements .....	3,010,000	1,406,000	1,604,000
3	Special development loans program .....	6,700,000	6,700,000	
4	Winter capital project fund .....	8,685,137	10,185,707	- 1,500,570
Regional Economic Expansion—				
5	Atlantic Development Board carry-over projects—			
	Advances .....			
	Loans .....	1,332,319	1,346,004	- 13,685
	Less: uncollected interest capitalized .....	103,805	104,034	- 229
		1,228,514	1,241,970	- 13,456
6	Loans pursuant to the Atlantic Provinces Power Development Act ..	96,844,557	97,917,130	- 1,072,573
	Less: uncollected interest capitalized .....	6,814,799	6,892,608	- 77,809
		90,029,758	91,024,522	- 994,764
5	Special area agreements—			
	Advances .....	24,744,346	41,582,566	- 16,838,220
	Loans .....	29,470,663	7,662,110	21,808,553
	Less: uncollected interest capitalized .....	6,065,638	1,560,446	4,505,192
		23,405,025	6,101,664	17,303,361
Gross total Newfoundland .....				
		174,448,236	170,460,731	3,987,505
	Less: uncollected interest capitalized .....	12,984,242	8,557,088	4,427,154
	Net total .....	161,463,994	161,903,643	- 439,649
NOVA SCOTIA—				
Finance—				
1	Federal-provincial employment loans program .....	6,601,321	6,893,780	- 292,459
2	Excess of payments over credits to provinces under provincial tax collection agreements .....	8,168,000	1,373,000	6,795,000
3	Special development loans program .....	4,300,000	4,300,000	
4	Winter capital projects fund .....	6,030,063	10,055,227	- 4,025,164
Regional Economic Expansion—				
5	Atlantic Development Board carry-over projects—			
	Advances .....			
	Loans .....	4,963,220	5,036,217	- 72,997
	Less: uncollected interest capitalized .....	45,388	46,045	- 657
		4,917,832	4,990,172	- 72,340
6	Loans pursuant to the Atlantic Provinces Power Development Act ..	58,320,370	59,358,791	- 1,038,421
	Less: uncollected interest capitalized .....	4,881,177	4,951,018	- 69,841
		53,439,193	54,407,773	- 968,580
7	Loans respecting Metropolitan Area Growth Investments Limit- ed—			
	Investments .....	4,999,000	4,999,000	
5	Special area agreements—			
	Advances .....	13,951,719	13,806,406	145,313
	Loans .....	24,424,351	22,193,437	2,230,914
	Less: uncollected interest capitalized .....	3,770,693	3,433,468	337,225
		20,653,658	18,759,969	1,893,689

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE B—Continued</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Provincial and territorial governments—Continued			
NOVA SCOTIA—Concluded			
Transport—			
8 Loading ramp, Yarmouth, N.S.....	258,004	286,670	— 28,666
Gross total Nova Scotia .....	132,016,048	128,302,528	3,713,520
Less: uncollected interest capitalized.....	8,697,258	8,430,531	266,727
Net total .....	123,318,790	119,871,997	3,446,793
PRINCE EDWARD ISLAND —			
Finance—			
1 Federal-provincial employment loans program .....	362,777	372,571	— 9,794
Less: uncollected interest capitalized.....	59,720	60,953	— 1,233
	303,057	311,618	— 8,561
2 Excess of payments over credits to provinces under provincial tax collection agreements .....		693,000	— 693,000
3 Special development loans program .....	366,058	380,260	— 14,202
4 Winter capital projects fund.....	1,802,370	1,845,211	— 42,841
Less: uncollected interest capitalized.....	14,070	14,400	— 330
	1,788,300	1,830,811	— 42,511
Regional Economic Expansion—			
Atlantic Development Board carry-over projects—			
Advances .....			
Loans .....	31,235	31,792	— 557
9 Loans pursuant to Funds for Rural and Economic Development Agreement .....	12,484,862	12,566,056	— 81,194
Gross total Prince Edward Island .....	15,047,302	15,888,890	— 841,588
Less: uncollected interest capitalized.....	73,790	75,353	— 1,563
Net total .....	14,973,512	15,813,537	— 840,025
NEW BRUNSWICK—			
Finance—			
1 Federal-provincial employment loans program .....	7,444,983	7,496,774	— 51,791
Less: uncollected interest capitalized.....	47,381	49,032	— 1,651
	7,397,602	7,447,742	— 50,140
2 Excess of payments over credits to provinces under provincial tax collection agreements .....	2,127,000	6,549,000	— 4,422,000
3 Special development loans program .....	5,375,000	5,375,000	
10 Town of Oromocto .....	478,030	520,455	— 42,425
4 Winter capital projects fund.....	10,409,427	10,900,268	— 490,841
Less: uncollected interest capitalized.....	209,753	214,650	— 4,897
	10,199,674	10,685,618	— 485,944
Regional Economic Expansion—			
Atlantic Development Board carry-over projects—			
Advances .....			
Loans .....	1,077,003	1,094,571	— 17,568
Less: uncollected interest capitalized.....	13,296	13,560	— 264
	1,063,707	1,081,011	— 17,304
6 Loans pursuant to the Atlantic Provinces Power Development Act..	56,252,423	57,293,172	— 1,040,749
Less: uncollected interest capitalized.....	3,036,824	3,093,134	— 56,310
	53,215,599	54,200,038	— 984,439

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE B—Continued</b>			
<b>Loans, investment and advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Provincial and territorial governments—Continued			
NEW BRUNSWICK—Concluded			
5	Special area agreements—		
	Advances .....	31,193,742	26,181,592
	Loans .....	20,051,040	20,499,439
	Gross total New Brunswick .....	134,408,648	135,910,271
	Less: uncollected interest capitalized .....	3,307,254	3,370,376
	Net total .....	131,101,394	132,539,895
QUEBEC—			
Finance—			
1	Federal-provincial employment loan program .....	61,300,779	61,300,779
11	Notes (1969-70) re: Expo .....	137,130	2,208,000
2	Excess of payments over credits to provinces under provincial tax collection agreements .....		8,624,000
3	Special development loans program .....	70,300,000	70,300,000
4	Winter capital projects fund .....	91,314,928	91,513,071
5	Regional Economic Expansion—		
	Special area agreements—		
	Advances .....	19,093,977	28,682,411
	Loans .....	107,202,942	83,149,648
	Less: uncollected interest capitalized .....	14,768,438	11,006,723
	Transport—		
12	Assistance in financing construction of Autoroute 13 .....	59,159,249	70,000,000
	Gross total Quebec .....	408,509,005	415,777,909
	Less: uncollected interest capitalized .....	14,768,438	11,006,723
	Net total .....	393,740,567	404,771,186
ONTARIO—			
Finance—			
1	Federal-provincial employment loans program .....	16,175,481	16,820,322
3	Special development loans program .....	3,936,007	4,249,094
4	Winter capital projects fund .....	50,271,686	82,311,566
	Total Ontario .....	70,383,174	103,380,982
MANITOBA—			
Energy, Mines and Resources—			
13	Manitoba Hydro .....	59,620,000	
Environment—			
14	Lac Seul and Lake of the Woods storage projects .....	210,242	273,757
15	Operation, etc., of storage projects .....		26,703
Finance—			
16	Consolidated loans—1947 settlement .....	837,153	1,657,531
1	Federal-provincial employment loans program .....	6,745,064	6,960,679
3	Special development loans program .....	6,826,768	7,066,141
4	Winter capital projects fund .....	9,476,588	11,028,011
Regional Economic Expansion—			
5	Agricultural services centre—		
	Advances .....	12,398	66,706
	Loans .....	4,254,979	2,694,557
	Less: uncollected interest capitalized .....	131,728	76,472
		4,123,251	2,618,085
			1,505,166

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE B—Continued</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Provincial and territorial governments—Continued			
MANITOBA—Concluded			
17	Shellmouth dam and Portage diversion.....		
5	Special area agreements—		
	Advances .....	816,008	907,207
	Loans .....	4,131,474	4,083,767
	Less: uncollected interest capitalized.....	840,982	840,050
		3,290,492	3,243,717
	Gross total Manitoba .....	92,930,674	34,765,059
	Less: uncollected interest capitalized.....	972,710	916,522
	Net total .....	91,957,964	33,848,537
SASKATCHEWAN—			
Finance—			
16	Consolidated loans—1947 settlement .....	1,275,167	2,543,816
1	Federal-provincial employment loans program .....	1,339,360	1,388,429
	Less: uncollected interest capitalized.....	13,373	13,759
		1,325,987	1,374,670
2	Excess of payments over credits to provinces under provincial tax collection agreements .....	69,412,000	21,487,000
4	Winter capital projects fund.....	90,316	585,692
5	Regional Economic Expansion—		
	Agricultural services centre—		
	Advances .....	4,176	30,893
	Loans .....	5,960,790	4,227,631
	Less: uncollected interest capitalized.....	225,252	112,717
		5,735,538	4,114,914
18	South Saskatchewan River project—		
	Treasury bills .....	12,336,779	12,336,779
5	Special area agreements—		
	Advances .....	3,381	3,381
	Loans .....		
	Gross total Saskatchewan .....	90,421,969	42,603,621
	Less: uncollected interest capitalized.....	238,625	126,476
	Net total .....	90,183,344	42,477,145
ALBERTA—			
Finance—			
16	Consolidated loans—1947 settlement .....	535,655	1,062,125
1	Federal-provincial employment loans program .....	5,566,191	5,788,622
3	Special development loans program .....	4,000,000	4,000,000
4	Winter capital projects fund.....	6,304,481	6,659,499
	Less: uncollected interest capitalized.....	1,880	3,599
		6,302,601	6,655,900
5	Regional Economic Expansion—		
	Agricultural services centre—		
	Advances .....	36,387	60,001
	Loans .....	756,210	912,704
	Less: uncollected interest capitalized.....	28,207	29,754
		728,003	882,950

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE B—Continued</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Provincial and territorial governments—Continued			
ALBERTA—Concluded			
5			
Special area agreements—			
Advances .....			
Loans .....	4,518,308	4,633,793	— 115,485
Less: uncollected interest capitalized .....	692,646	709,975	— 17,329
	3,825,662	3,923,818	— 98,156
Gross total Alberta .....	21,717,232	23,116,744	— 1,399,512
Less: uncollected interest capitalized .....	722,733	743,328	— 20,595
Net total .....	20,994,499	22,373,416	— 1,378,917
BRITISH COLUMBIA—			
Finance—			
16			
Consolidated loans—1947 settlement .....	422,150	1,500,332	— 1,078,182
1			
Federal-provincial employment loans program .....	15,404,354	15,835,938	— 431,584
Less: uncollected interest capitalized .....	1,883	2,274	— 391
	15,402,471	15,833,664	— 431,193
3			
Special development loans program .....	30,958,864	32,338,367	— 1,379,503
Less: uncollected interest capitalized .....	5,331	5,518	— 187
	30,953,533	32,332,849	— 1,379,316
4			
Winter capital projects fund .....	21,438,017	20,842,760	595,257
Less: uncollected interest capitalized .....	1,480,921	52,110	1,428,811
	19,957,096	20,790,650	— 833,554
Gross total British Columbia .....	68,223,385	70,517,397	— 2,294,012
Less: uncollected interest capitalized .....	1,488,135	59,902	1,428,233
Net total .....	66,735,250	70,457,495	— 3,722,245
NORTHWEST TERRITORIES—			
Finance—			
1			
Federal-provincial employment loans program .....	30,845	31,779	— 934
Less: uncollected interest capitalized .....	1,653	1,700	— 47
	29,192	30,079	— 887
4			
Winter capital projects fund .....	400,000	343,714	56,286
Less: uncollected interest capitalized .....	56,286		56,286
	343,714	343,714	
Indian Affairs and Northern Development—			
19			
*Loans to the Government of the Northwest Territories .....	123,718,883	119,546,553	4,172,330
20			
Northwest Territories small business loans account .....		1,737,041	— 1,737,041
Gross total Northwest Territories .....	124,149,728	121,659,087	2,490,641
Less: uncollected interest capitalized .....	57,939	1,700	56,239
Net total .....	124,091,789	121,657,387	2,434,402
YUKON TERRITORY—			
Indian Affairs and Northern Development—			
21			
*Government of the Yukon Territory—			
Loans .....	51,940,489	49,400,838	2,539,651
City of Whitehorse .....	1,048,562	1,090,877	— 42,315
22			
Yukon Territory small business loans account .....	1,393,537	1,355,531	38,006
Total Yukon Territory .....	54,382,588	51,847,246	2,535,342

\* Part to be recovered from parliamentary appropriations.



## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE B—Concluded</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Provincial and territorial governments—Concluded			
MISCELLANEOUS—			
Finance—			
23	Excess of payments over credits to provinces under provincial tax collection agreements .....	70,893,501	70,893,501
	Gross total Schedule .....	1,457,531,490	1,314,230,465
	Less: uncollected interest capitalized .....	43,311,124	33,287,999
	Net total .....	1,414,220,366	1,280,942,466
			143,301,025
			10,023,125
			133,277,900

## SCHEDULE C

## Loans, Investments and Advances—Continued

## OTHER LOANS, INVESTMENTS AND ADVANCES—Continued

National governments, including developing countries—			
Belgium—			
Finance—			
1	Export Credits Insurance Act Sec. 23 .....	2,307,000	— 2,307,000
France—			
Finance—			
1	Export Credits Insurance Act Sec. 23 .....	8,368,000	16,736,000
2	Interim credit—Consolidated interest .....	82,000	164,000
		8,450,000	16,900,000
			— 8,368,000
			— 82,000
			— 8,450,000
Jamaica—			
Finance—			
3	Special Program—Economic assistance .....	25,000,000	25,000,000
Netherlands—			
Finance—			
1	Export Credits Insurance Act Sec. 23 .....	4,590,000	— 4,590,000
United Kingdom—			
Finance—			
4	The United Kingdom Financial Agreement Act, 1946 .....	713,262,025	736,247,333
5	Deferred interest .....	115,802,213	101,077,267
	Less: uncollected interest capitalized .....	115,802,213	101,077,267
6	Deferred principal .....	94,990,863	72,005,555
		808,252,888	808,252,888
			— 22,985,308
			14,724,946
			14,724,946
			22,985,308
Miscellaneous—			
External Affairs—Canadian International Development Agency—			
7	Special loan assistance—Developing countries .....	1,429,964,812	1,249,299,324
			180,665,488
National Defence—			
Visiting forces (North Atlantic Treaty) Act—			
8	Damage claims, recoverable .....	8,666	3,227
			5,439
	Gross total National governments, including developing countries .....	2,387,478,579	2,182,429,706
	Less: uncollected interest capitalized .....	115,802,213	101,077,267
	Net total .....	2,271,676,366	2,081,352,439
			205,048,873
			14,724,946
			190,323,927
Unemployment Insurance account—Interest-bearing advances .....			
		70,000,000	— 70,000,000

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE D</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Municipal Development and Loan Board—			
1 Finance—Loans to—			
Newfoundland .....	6,586,197	6,713,805	— 127,608
Nova Scotia .....	7,053,665	7,541,408	— 487,743
Prince Edward Island .....	1,348,644	1,397,117	— 48,473
New Brunswick .....	8,030,597	8,241,736	— 211,139
Quebec .....	70,323,938	72,318,371	— 1,994,433
Ontario .....	62,884,626	67,539,269	— 4,654,643
Manitoba .....	9,341,937	9,861,000	— 519,063
Saskatchewan .....	6,866,364	7,608,545	— 742,181
Alberta .....	13,000,336	13,827,854	— 827,518
British Columbia .....	16,865,542	17,889,669	— 1,024,127
Northwest Territories .....	68,247	79,923	— 11,676
	202,370,093	213,018,697	— 10,648,604
Veterans' Land Act Fund—			
2 Advances .....	505,361,098	540,661,874	— 35,300,776
Less: allowances for conditional benefits .....	29,418,012	32,917,538	— 3,499,526
	475,943,086	507,744,336	— 31,801,250
	678,313,179	720,763,033	— 42,449,854

**SCHEDULE E****Loans, Investments and Advances—Continued****OTHER LOANS, INVESTMENTS AND ADVANCES—Continued**

Government controlled corporations—			
1 Canadair Limited—Industry, Trade and Commerce—			
Investment for the purchase of shares, notes and capital stocks of Canadair Limited .....	38,149,835	36,650,000	1,499,835
2 Investments for the purchase of shares of capital stock of Canadair Ltd. ....	8,468,715		8,468,715
3 Loans to Canadair for the financing of water bombers .....	27,071,691	21,872,054	5,199,637
4 Canada Development Corporation—Finance .....	322,000,000	312,000,000	10,000,000
5 Consolidated Computer Incorporated—Industry, Trade and Commerce—Capital stock .....	12,395,999		12,395,999
6 De Havilland Aircraft Canada Limited—Industry, Trade and Commerce—Capital stock .....	35,758,052	33,416,240	2,341,812
7 Loans to de Havilland Aircraft of Canada Limited .....	1,724,800		1,724,800
Total Government controlled corporations .....	445,569,092	403,938,294	41,630,798

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE F</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Private sector enterprises—			
1 Advances to Canadian producers of frozen groundfish—Environment ...	2,119,000	2,339,000	— 220,000
2 Balances receivable under agreement of sale of Crown assets—Algoma Steel Corporation Limited—Supply and Services .....	30,809	123,237	— 92,428
3 Burgeo Leasing Limited—Public Works .....	211,634	216,507	— 4,873
4 Canadian Arctic Producers Limited—Indian Affairs and Northern Development .....	517,891	551,000	— 33,109
5 Coast Ferries Limited for working capital—Transport .....	100,000	100,000	
6 Coleman Collieries—Energy, Mines and Resources .....	1,227,000	1,477,000	— 250,000
7 Construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland—Public Works .....	19,289,291	19,289,291	
8 Crown Trust Company—Energy, Mines and Resources .....		5,775	— 5,775
9 Eurocan Pulp and Paper Co. Ltd—Public Works .....	3,150,000	3,374,944	— 224,944
10 Investment for the purchase of capital stock of a company in order to exercise a stock option in such company—Industry, Trade and Commerce .....			
11 Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements—Industry, Trade and Commerce .....	1,265,000	9,771,244	— 8,506,244
12 Loans to Fisheries Products Ltd—Marystown Newfoundland—Envi- ronment .....	600,000		600,000
13 Loans to groundfish processors—Environment .....	1,580,895	1,928,110	— 347,215
14 Loans to haddock fishermen—Environment .....	1,572,007	1,596,800	— 24,793
15 Loans to manufacturers of automotive products in Canada affected by the Canada—United States agreement on automotive products— Industry, Trade and Commerce .....	18,556,861	25,928,968	— 7,372,107
16 Loans to manufacturers <i>re</i> defence plant modernization—Industry, Trade and Commerce .....	18,471,338	18,823,212	— 351,874
17 Loans to persons for the purpose of protecting the Crown's interest in assets securing a loan to manufacturers of automotive products— Industry, Trade and Commerce .....	861,200	1,248,700	— 387,500
18 Loans to processors of bloaters—Environment .....	28,562	190,857	— 162,295
19 Loans under the Footwear and Tanning Industries adjustment pro- gram—Industry, Trade and Commerce .....	1,854,624	1,805,519	49,105
20 Loans under the Pharmaceutical Industry Development Assistance Program—Industry, Trade and Commerce .....	623,670	771,450	— 147,780
21 Loans to Radio Engineering Products Limited—Industry, Trade and Commerce .....	1,000,000	1,000,000	
22 Metropolitan Area Growth Investments Limited—Capital stock DREE Act—Regional Economic Expansion .....	5,000,000	5,000,000	
23 Metropolitan Area Growth Investments Limited—Capital stock— Regional Economic Expansion .....	1,000	1,000	
23 New Brunswick Multiplex Corporation Limited—Capital stock— Regional Economic Expansion .....	200	200	
23 Newfoundland and Labrador Development Corporation Limited— Capital stock—Regional Economic Expansion .....	200	200	
24 Newfoundland and Labrador Development Corporation Limited— Loans to—Regional Economic Expansion .....	13,500,000	12,000,000	1,500,000
25 Panarctic Oils Limited—Investment in shares—Indian Affairs and Northern Development .....		69,581,312	— 69,581,312
26 Saint John Harbour Bridge Authority—Finance .....	7,665,021	7,062,983	602,038
Less: uncollected interest capitalized .....	84,789	57,749	27,040
	7,580,232	7,005,234	574,998
27 Sydney Steel Corporation—Public Works .....	5,434,937	4,634,168	800,769
Telesat Canada—Communications			
28 Capital stock .....	30,000,000	30,000,000	
29 Loans to .....		8,500,000	— 8,500,000
	30,000,000	38,500,000	— 8,500,000

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( — )
	\$	\$	\$
<b>SCHEDULE F—Concluded</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Private sector enterprises—Concluded			
30 Town of Oromocto Development Corporation—Loans for housing projects—Finance .....	769,138	810,405	— 41,267
31 Working capital loans to fish plants—Environment .....	1,356,000	1,491,000	— 135,000
Gross total Private sector enterprises .....	136,786,278	229,622,882	— 92,836,604
Less: uncollected interest capitalized .....	84,789	57,749	27,040
Net total .....	136,701,489	229,565,133	— 92,863,644

**SCHEDULE G****Loans, Investments and Advances—Continued****OTHER LOANS, INVESTMENTS AND ADVANCES—Continued**

Inactive loans—			
Finance—			
1 Loan to China—Export Credits Insurance Act .....	49,426,118	49,426,118	
1 Loan to Greece .....	6,525,000	6,525,000	
Total .....	55,951,118	55,951,118	

**SCHEDULE H****Loans, Investments and Advances—Continued****OTHER LOANS, INVESTMENTS AND ADVANCES—Continued**

Miscellaneous—			
Loans and accountable advances—			
External Affairs—			
1 Loans and advances to persons posted abroad .....	2,128,581	2,032,850	95,731
2 Posts abroad .....	1,320,714	899,845	420,869
	3,449,295	2,932,695	516,600
Finance—			
3 Auditor General—United Nations audit .....	34,428	19,428	15,000
4 Fire losses replacement account .....		14,647	— 14,647
	34,428	34,075	353
Industry, Trade and Commerce—			
5 Departmental field offices in Canada and posts abroad .....	446,842	384,104	62,738
Manpower and Immigration—			
6 Posts abroad .....	211,948	243,455	— 31,507
Post Office—			
7 Inventories and other advances .....	12,768,188	440,053	12,328,135
Regional Economic Expansion—			
8 Recoverable projects costs from provincial and municipal governments .....	280,892	360,821	— 79,929

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE H—Continued</b>			
<b>Loans, Investments and Advances—Continued</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Continued</b>			
Miscellaneous— <i>Concluded</i>			
Loans and accountable advances— <i>Concluded</i>			
Supply and Services—			
9 Miscellaneous departmental accountable advances .....	5,526,382	12,487,238	— 6,960,856
Total Loans and accountable advances .....	22,717,975	16,882,441	5,835,534
Other miscellaneous—			
Agriculture—			
10 Construction of multi-purpose exhibition buildings .....	26,182,711	25,713,966	468,745
Energy, Mines and Resources—			
11 Hydro-Quebec Research Institute .....	19,618,311	19,975,329	— 357,018
Less: uncollected interest capitalized .....	2,964,904	3,019,455	— 54,551
	16,653,407	16,955,874	— 302,467
Finance—			
12 City of Montreal—Note— <i>Re Expo</i> .....	192,000	2,944,000	— 2,752,000
13 Municipal Improvements Assistance Act, 1938 .....		19,796	— 19,796
14 Ottawa Civil Service recreational association <i>re: W. Clifford Clark</i>			
Memorial Recreational Centre .....	854,616	877,327	— 22,711
15 Capital assistance loans—Town of Oromocto .....	385,671	549,135	— 163,464
	1,432,287	4,390,258	— 2,957,971
Indian Affairs and Northern Development—			
16 Eskimo loan fund .....	4,167,097	3,397,453	769,644
17 Loans to native claimants—Northern Affairs Program .....	3,519,456	1,863,800	1,655,656
Indian Affairs—			
18 Loans to Chippewa Band of Kettlepoint .....	65,000	65,000	
19 Indian economic development account .....	54,452,757	47,239,768	7,212,989
20 Indian housing assistance account .....	9,203,849	8,746,869	456,980
21 Loans to the Indian Associations of Canada .....	116,000	116,000	
22 Loans to Indians and Inuits of Quebec—James Bay Project .....	4,897,526	4,897,526	
23 Loans to native claimants—Indian Program .....	3,155,037	1,096,240	2,058,797
24 Northern Flood Committee of Manitoba .....	468,200	468,200	
	80,044,922	67,890,856	12,154,066
Manpower and Immigration—			
25 Assisted passage scheme .....	3,527,144	4,189,819	— 662,675
National Defence—			
26 Loans for housing projects Canadian forces .....	19,221,914	19,568,485	— 346,571
National Health and Welfare—			
27 Education loans—Employees .....	2,019	1,485	534
Regional Economic Expansion—			
28 Loans to settlers in the Bow River project .....	7,757	7,757	
Solicitor General—			
29 Parolees loan accounts .....	11,051	12,222	— 1,171
Transport—			
30 Corporation of the City of Montreal—Atwater Tunnel .....	1,226,392	1,289,800	— 63,408
31 Corporation of the City of Montreal—St. Remi Tunnel .....	449,731	506,430	— 56,699
32 Fraser Harbour Commissioners .....	991,648	1,151,934	— 160,286



## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE H—Concluded</b>			
<b>Loans, Investments and Advances—Concluded</b>			
<b>OTHER LOANS, INVESTMENTS AND ADVANCES—Concluded</b>			
Other miscellaneous—Concluded			
Transport—Concluded			
33 Hamilton Harbour Commissioners .....	2,500,512	2,639,978	— 139,466
34 Lakehead Harbour Commission—Expansion of Keefer terminal .....	758,028	793,824	— 35,796
35 Nanaimo Harbour Commissioners .....	101,121	125,643	— 24,522
36 Port Alberni Harbour Commission .....	1,698,913	1,762,957	— 64,044
37 Toronto Harbour Commissioners .....	105,572	105,572	
38 Maritime Employers Association.....	6,659,657	6,859,308	— 199,651
	14,491,574	15,235,446	— 743,872
Veterans Affairs—			
39 Advances to working capital fund of the Commonwealth War Graves Commission .....	73,200	73,200	
Gross total Other miscellaneous .....	164,612,890	157,058,823	7,554,067
Less: uncollected interest capitalized.....	2,964,904	3,019,455	— 54,551
Net total .....	161,647,986	154,039,368	7,608,618
Gross total Miscellaneous .....	187,330,865	173,941,264	13,389,601
Less: uncollected interest capitalized.....	2,964,904	3,019,455	— 54,551
Net total .....	184,365,961	170,921,809	13,444,152
Gross total Loans, investments and advances .....	25,933,503,865	23,550,289,273	2,383,214,592
Less: uncollected interest capitalized.....	508,482,742	413,989,813	94,492,929
Net total .....	25,425,021,123	23,136,299,460	2,288,721,663

## SCHEDULE I

## FOREIGN ASSETS—

Other international organizations—			
Subscriptions to capital of, and working capital advances, loans to and investments in international organizations—			
Canada's subscription to capital of Development Banks—			
1 Asian Development Bank .....	74,806,852	24,845,944	49,960,908
2 Caribbean Development Bank .....	5,984,210	5,984,210	
3 Inter-American Development Bank .....	53,760,046	47,404,740	6,355,306
4 International Bank for Reconstruction and Development .....	101,084,198	101,084,198	
5 International Development Association .....	619,639,688	479,214,384	140,425,304
6 International Finance Corporation .....	3,522,375	3,522,375	
	858,797,369	662,055,851	196,741,518
International development associations—			
7 Special loans—Canadian International Development Agency .....	262,740,841	193,474,120	69,266,721
Less: uncollected interest capitalized.....	1,954,461	1,459,720	494,741
	260,786,380	192,014,400	68,771,980
8 Working capital advances, loans and investments in international organizations and associations—			
Customs co-operation council .....	6,309	6,309	
Food and agricultural organization .....	275,648	195,511	80,137
General agreement on tariffs and trade .....	14,508	14,508	
Intergovernmental maritime consultative organization .....	1,617	1,617	
International atomic energy agency .....	71,598	71,598	
International civil aviation organization .....	52,804	52,804	
International labour organization .....	68,666	68,666	
United Nations bonds .....	3,213,520	3,480,973	— 267,453

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE I</b>			
FOREIGN ASSETS— <i>Concluded</i>			
Other international organizations— <i>Concluded</i>			
Subscriptions to capital of, and working capital advances, loans to and investments in international organizations— <i>Concluded</i>			
Working capital advances, loans and investments in international organizations and associations— <i>Concluded</i>			
United Nations educational, scientific and cultural organization ....	495,299	242,783	252,516
United Nations organization .....	1,235,745	1,325,549	— 89,804
World health organization .....	143,573	143,266	307
	5,579,287	5,603,584	— 24,297
Gross total Other international organizations .....	1,127,117,497	861,133,555	265,983,942
Less: uncollected interest capitalized .....	1,954,461	1,459,720	494,741
Net total .....	1,125,163,036	859,673,835	265,489,201

**SCHEDULE J****Cash Balances—**

1	In Receiver General—Canadian dollar deposits .....	3,574,823,260	3,031,484,104	543,339,156
2	Royal Bank of Canada, Ottawa—			
	Diplomatic and trade mission account .....	5,525,900	5,406,600	119,300
	Total Canadian dollar deposits ... ..	3,580,349,160	3,036,890,704	543,458,456
	Receiver General current deposits—			
1	Belgium francs .....	53,964	53,797	167
1	French francs .....	592,297	408,004	184,293
1	United Kingdom sterling .....	292,160	510,138	— 217,978
1	United States dollars .....	2,964,996	4,151,090	— 1,186,094
1	West German marks .....	12,140,495	9,949,460	2,191,035
		16,043,912	15,072,489	971,423
	Receiver General special deposits—			
3	Deutsche Bank A.G., Frankfurt-am-Main, Germany—			
	Bond redemption account .....			
	Interest and commission account .....	1,340	1,177	163
3	Bank of England—			
	Bond redemption account .....	15,613	16,247	— 634
	Interest account .....	7,256	7,550	— 294
3	Bank of Montreal, London—			
	Bond redemption account .....	6,472	6,735	— 263
3	Bank of Montreal—New York—			
	Interest account .....	937	875	62
3	Bank of Montreal Trust Co. New York—			
	Bond redemption account .....	71,665	81,705	— 10,040
	Interest account .....	48,652	43,817	4,835
		151,935	158,106	— 6,171
	Total Canadian dollar deposits and foreign currency .....	3,596,545,007	3,052,121,299	544,423,708
	Other assets—			
4	Cash in transit—			
	Cash in hands of collectors and in transit .....	707,211,537	561,105,505	146,106,032

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE J—Concluded</b>			
<b>Cash Balances—Concluded</b>			
Cash in transit—Concluded			
5 Post Office—Cash on hand and in transit .....	33,271,875	32,490,934	780,941
6 Moneys received after March 31 but applicable to the current year .....	97,922,570	74,920,124	23,002,446
	838,405,982	668,516,563	169,889,419
	4,434,950,989	3,720,637,862	714,313,127

**SCHEDULE K**

## ALLOWANCE FOR LOSSES ON REALIZATION OF ASSETS—

Credits to the allowance account through charges to budgetary expenditures—

Fiscal years:

1940-41 to 1946-47 (\$25,000,000 per year) .....	175,000,000	175,000,000	
1947-48 to 1952-53 (\$75,000,000 per year) .....	450,000,000	450,000,000	
1953-54 to 1956-57 (\$50,000,000 per year) .....	100,000,000	100,000,000	
	725,000,000	725,000,000	
Write-off of loans and advances made during the war by the Department of Munitions and Supply to Crown corporations under the authority of Surplus Crown Assets Act 1946-47 .....	21,331,140	21,331,140	
Write-off of loans to the four Western Provinces under authority of the Western Provinces Treasury Bills and Natural Resources Act 1947-48 ..	55,416,164	55,416,164	
Write-off of loan to Dominion Coal and Steel Corporation under authority of the Surplus Crown Assets Act 1947-48 .....	2,370,908	2,370,908	
Write-off of the outstanding balances of loans pursuant to compromise made under the authority of the Department of Justice Act .....			
Thirty-Two Collieries Ltd. 1948-49 .....	12,600		
High Test Lignite Coal Co. Ltd. 1949-50 .....	1,800		
	14,400	14,400	
Write-off of the temporary loan to the Old Age Security Fund under authority of Vote 655 of the Appropriation Act No. 4, .....			
1953-54 .....	49,483,323		
1956-57 .....	50,000,000		
	99,483,323	99,483,323	
	178,615,935	178,615,935	
	546,384,065	546,384,065	

**SCHEDULE L**

## Working Capital Advances to Revolving Funds, Departments and Agencies—

Agriculture—			
1 Agriculture revolving fund .....	234,835	360,943	- 126,108
2 Agricultural commodities stabilization account .....			
3 Agricultural products board account .....	1,061,365	1,799,734	- 738,369
4 Canadian Grain Commission—Working capital advance .....			
5 Race track supervision revolving fund account .....	- 55,780	- 371,815	316,035
6 Acquisition of capital equipment for race track supervision .....	84,134	101,068	- 16,934
	1,324,554	1,889,930	- 565,376

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )	
	\$	\$	\$	
<b>SCHEDULE L—Continued</b>				
<b>Working Capital Advances to Revolving Funds, Departments and Agencies</b>				
<i>— Continued</i>				
7	Communications— Government Telecommunications Agency revolving fund .....	700,111	— 1,784,389	2,484,500
8	Energy, Mines and Resources— Stockpiling of uranium concentrates .....		101,188,304	— 101,188,304
9	Environment— Acquisition of meteorological equipment and supplies .....	3,302,291	3,734,620	— 432,329
10	Fisheries prices support account .....	1,501,154	2,613,914	— 1,112,760
11	Fisheries working capital advance .....	19,005	24,111	— 5,106
		4,822,450	6,372,645	— 1,550,195
12	External Affairs— Acquisition of capital equipment for the Central and Regional Pass- port offices .....	243,249	243,916	— 667
13	Passport office revolving fund .....	— 1,320,508	— 537,804	— 782,704
		— 1,077,259	— 293,888	— 783,371
14	Finance— Blank bonds reserves .....	302,704	436,444	— 133,740
	Bullion and coinage—			
15	Bronze coinage (and copper) account .....	1,134,309	687,024	447,285
16	Gold purchase account .....	4,731,620	4,725,499	6,121
15	Nickel coinage account .....	2,452,649	3,308,078	— 855,429
17	Olympic gold bullion inventory account .....	4,404,402	20,718,230	— 16,313,828
18	Olympic gold coin blank inventory account .....	269,044	5,933,729	— 5,664,685
19	Olympic gold finished coin inventory account .....	3,949,454	9,469,787	— 5,520,333
20	Olympic silver bullion inventory account .....	2,918,354	22,770,781	— 19,852,427
21	Olympic silver coin blank inventory account .....	9,714,003	38,298,857	— 28,584,854
22	Olympic silver finished coin inventory account .....	30,094,018	42,625,366	— 12,531,348
23	Silver bullion purchase account .....	3,637,445	3,106,952	530,493
15	Silver coinage account .....	2,269	18,376	— 16,107
15	Steel coinage account .....	134		134
		63,610,405	152,099,123	— 88,488,718
24	Indian Affairs and Northern Development— Indian arts and crafts central marketing services .....	1,786,722	820,653	966,069
25	Stores account—Parks Canada .....	829,758	861,303	— 31,545
		2,616,480	1,681,956	934,524
26	Industry, Trade and Commerce— Statistics Canada revolving fund .....	— 533,213	— 331,150	— 202,063
27	National Defence— Departmental imprest account, standing advances and authorized loans .....	14,958,131		14,958,131
28	National Revenue— Customs and Excise .....	39,747	323,540	— 283,793
29	Post Office — Working capital .....	2,939,943	1,562,486	1,377,457
30	Public Works— Other government departments and agencies—Construction and repair projects .....	3,261,233	2,776,261	484,972
31	Regional Economic Expansion— Prairie farm rehabilitation administration—Stores account .....	234,609	287,628	— 53,019

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE L—Concluded</b>			
<b>Working Capital Advances to Revolving Funds, Departments and Agencies</b>			
<i>—Concluded</i>			
Secretary of State—			
32 National Film Board—Advance to purchase of capital equipment for Canadian Government Photo Centre .....	327,291	225,551	101,740
33 National Film Board—Canadian Government Photo Centre revolving fund .....	134,761	378,966	— 244,205
34 National Film Board—Operating account .....	— 1,199,752	1,017,242	— 2,216,994
35 Public Archives—Advances for the purchase of capital equipment for the Central Microfilm Unit .....	434,502	261,563	172,939
36 Public Archives revolving fund .....	— 103,696	— 87,883	— 15,813
37 Public Service Commission Staff training and development .....	— 684,268	321,300	— 1,005,568
	— 1,091,162	2,116,739	— 3,207,901
Solicitor General—			
Correctional Services—			
38 Canteen account .....	211,744	141,288	70,456
39 Industrial and stores account .....	1,769,291	1,592,496	176,795
40 Livestock and canning supplies stores account .....	104,129	119,725	— 15,596
41 Operational stores account .....	3,766,755	3,846,145	— 79,390
	5,851,919	5,699,654	152,265
Royal Canadian Mounted Police—			
42 Cloth revolving fund—Clothing and kit account .....	4,483,078	4,017,396	465,682
43 Messes operations account .....	63,674	40,480	23,194
	4,546,752	4,057,876	488,876
Supply and Services—			
44 Acquisition of capital equipment for Canadian government supply services .....	10,295,212	2,538,351	7,756,861
45 Defence production revolving fund .....	14,844,551	26,050,188	— 11,205,637
46 Expositions revolving fund .....	— 58,669	— 195,242	136,573
47 Supply revolving fund .....	10,839,117	12,279,885	— 1,440,768
	35,920,211	40,673,182	— 4,752,971
Transport—			
48 Airports capital loans .....	553,182,668	488,529,767	64,652,901
49 Airports revolving fund .....			
50 Airports revolving fund unpaid contractors' holdbacks .....	2,288,851	4,010,291	— 1,721,440
51 Stores account .....	22,069,330	13,030,903	9,038,427
	577,540,849	505,570,961	71,969,888
Treasury Board—			
52 Miscellaneous departmental accountable imprest and standing advances .....	9,103,628	16,766,903	— 7,663,275
Veterans Affairs—			
53 Hospital stores account .....	1,764,518	1,675,631	88,887
54 Manufacture Remembrance Day poppies (Vetcraft) .....	511,233	699,968	— 188,735
	2,275,751	2,375,599	— 99,848
<b>Total Working Capital Advances to Revolving Funds, Departments and Agencies .....</b>			
	727,045,139	843,033,360	— 115,988,221
<b>SCHEDULE M</b>			
<b>Excess of Recorded Liabilities over Net Recorded Assets—</b>			
Balance at beginning of year .....	23,296,450,232	19,274,567,774	4,021,882,458
Deficit for the fiscal year:			
Budgetary expenditures .....	38,929,753,519	33,181,255,878	5,748,497,641
Less: budgetary revenues .....	32,640,263,266	29,159,373,420	3,480,889,846
	6,289,490,253	4,021,882,458	2,267,607,795
Balance at end of year .....	29,585,940,485	23,296,450,232	6,289,490,253



## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE N</b>			
<b>Annuity, Insurance and Pension Accounts—</b>			
Social Security Accounts—			
1 Canada Pension Plan Account .....	11,356,886,710	9,769,822,686	1,587,064,024
<i>Less: provincial government securities in investment fund—</i>			
Newfoundland .....	214,843,000	183,855,000	30,988,000
Nova Scotia .....	428,729,000	369,020,000	59,709,000
Prince Edward Island .....	43,322,000	36,903,000	6,419,000
New Brunswick .....	323,952,000	278,773,000	45,179,000
Quebec .....	59,155,000	51,502,000	7,653,000
Ontario .....	6,002,405,000	5,189,565,000	812,840,000
Manitoba .....	637,807,000	551,259,000	86,548,000
Saskatchewan .....	492,002,000	426,664,000	65,338,000
Alberta .....	1,051,600,000	900,912,000	150,688,000
British Columbia .....	1,597,481,000	1,373,279,000	224,202,000
	10,851,296,000	9,361,732,000	1,489,564,000
Balance on deposit with the Receiver General due to the Canada Pension Plan .....	505,590,710	408,090,686	97,500,024
Superannuation accounts—			
National Defence—			
2 Canadian Forces superannuation account .....	7,006,166,679	6,456,829,754	549,336,925
<i>Less: unamortized portions of actuarial deficiencies .....</i>	<i>810,676,000</i>	<i>915,344,000</i>	<i>- 104,668,000</i>
	6,195,490,679	5,541,485,754	654,004,925
Solicitor General—			
Royal Canadian Mounted Police—			
3 Superannuation account .....	576,640,531	487,666,819	88,973,712
<i>Less: unamortized portions of actuarial deficiencies .....</i>	<i>71,440,000</i>	<i>68,025,999</i>	<i>3,414,001</i>
	505,200,531	419,640,820	85,559,711
Treasury Board—			
4 Public service superannuation account .....	8,147,817,891	7,312,248,145	835,569,746
<i>Less: unamortized portions of actuarial deficiencies .....</i>	<i>840,900,000</i>	<i>846,580,000</i>	<i>- 5,680,000</i>
	7,306,917,891	6,465,668,145	841,249,746
Gross total Superannuation accounts .....	15,730,625,101	14,256,744,718	1,473,880,383
<i>Less: unamortized portions of actuarial deficiencies .....</i>	<i>1,723,016,000</i>	<i>1,829,949,999</i>	<i>- 106,933,999</i>
Net total .....	14,007,609,101	12,426,794,719	1,580,814,382
Government annuities—			
Manpower and Immigration—			
5 Unemployment Insurance Commission—Government annuities .....	1,240,893,106	1,241,498,371	-605,265
Agriculture—			
6 Crop reinsurance fund .....	40,837,429	27,089,576	13,747,853
Environment—			
7 Fishing vessel insurance plan .....	6,177,465	5,219,750	957,715
Finance—			
8 Insurance—Civil service insurance fund .....	19,590,246	19,977,954	-387,708
Manpower and Immigration—			
9 Unemployment Insurance Commission—Annuities agents pension account .....	96,220	100,414	-4,194

Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE N—Concluded</b>			
<b>Annuity, Insurance and Pension Accounts—Concluded</b>			
10 National Defence— Regular forces death benefit account .....	28,210,922	26,329,312	1,881,610
11 Parliament— Members of Parliament retiring allowances account .....	8,638,976	7,836,412	802,564
12 Solicitor General— Royal Canadian Mounted Police—Dependants pension fund .....	9,029,589	8,735,145	294,444
13 Treasury Board— Hospital insurance outside Canada .....	980	90,278	— 89,298
14 Public service death benefit account .....	53,630,565	44,179,283	9,451,282
15 Supplementary retirement benefit account .....	205,248,994	129,579,048	75,669,946
16 Retirement fund .....	8,005	8,005	
	258,888,544	173,856,614	85,031,930
17 Veteran's Affairs— Returned soldiers insurance fund .....	4,559,404	5,531,024	— 971,620
18 Veteran's insurance fund .....	30,928,615	32,649,201	— 1,720,586
19 Veteran's Land Act fire insurance fund .....	36,700	36,700	
20 Veteran's Land Act insurance account .....	103,699	103,639	60
	35,628,418	38,320,564	— 2,692,146
Total Other annuities, insurance and pension accounts .....	407,097,809	307,465,741	99,632,068
Gross Total Annuity, insurance and pension accounts .....	28,735,502,726	25,575,531,516	3,159,971,210
Less: provincial government securities in investment fund .....	10,851,296,000	9,361,732,000	1,489,564,000
unamortized portions of actuarial deficiencies .....	1,723,016,000	1,829,949,999	— 106,933,999
Net total .....	16,161,190,726	14,383,849,517	1,777,341,209

SCHEDULE O

OTHER LIABILITIES—

1 Interest and matured debt— Interest due and outstanding .....	2,103,211,682	1,737,569,870	365,641,812
2 Interest accrued .....	1,009,420,446	888,945,263	120,475,183
3 Provision for compound and bonus interests on Canada savings bonds— Compound interest— Series 21 .....	550,000	91,509	458,491
Series 22 .....	100,000		100,000
Special replacement series .....	3,060,000	1,953,938	1,106,062
Series 23 .....	950,000		950,000
Series 24 .....	177,010,000	74,633,826	102,376,174
Series 25 .....	1,750,000	28,807,698	— 27,057,698
Series 26 .....	2,840,000	18,070,000	— 15,230,000
Series 27 .....	11,850,000	6,150,000	5,700,000
Series 28 .....	5,770,000	2,810,000	2,960,000
	203,880,000	132,516,971	71,363,029
Bonus— Series 17 .....		4,680,710	— 4,680,710
Series 20 .....	3,894,970	2,084,970	1,810,000
Series CS .....	14,303,840	8,903,840	5,400,000
Series 22 .....	8,369,250	4,899,250	3,470,000

## Schedules to Statements of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE O—Continued</b>			
<b>OTHER LIABILITIES—Continued</b>			
Interest and matured debt— <i>Concluded</i>			
Special replacement series .....	10,656,000	6,486,000	4,170,000
Series 23 .....	21,682,200	13,332,200	8,350,000
Series 24 .....	133,022,801	79,912,801	53,110,000
Series 25 .....	48,745,680	27,925,680	20,820,000
Series 26 .....	62,504,600	37,544,600	24,960,000
Series 27 .....	55,308,400	33,728,400	21,580,000
Series 28 .....	32,842,100	22,052,100	10,790,000
	<i>391,329,841</i>	<i>241,550,551</i>	<i>149,779,290</i>
	595,209,841	374,067,522	221,142,319
4 Matured debt outstanding—Payable in Canadian dollars .....	35,565,978	31,542,002	4,023,976
Total Interest and matured debt .....	3,743,407,947	3,032,124,657	711,283,290
Accounts payable and accrued salaries—			
5 Accounts payable (that portion paid in April of the next following fiscal year) .....	1,580,566,482	984,131,309	596,435,173
6 Accrued salaries and wages .....	127,229,661	100,465,731	26,763,930
	<i>1,707,796,143</i>	<i>1,084,597,040</i>	<i>623,199,103</i>
Outstanding cheques, warrants and money orders—			
7 Outstanding cheques .....	1,221,959,657	1,595,419,047	— 373,459,390
8 Agriculture—Hog and lamb premiums .....	20,505	26,363	— 5,858
8 Outstanding warrants .....			
9 Outstanding post office money orders .....	48,566,052	45,477,791	3,088,261
10 Outstanding cheques settlement account .....			
10 Bank of Canada .....			
11 Outstanding cheques—Letter of credit .....			
12 Outstanding imprest account cheques .....	288,436	256,164	32,272
13 Outstanding warrants—Unemployment Insurance account .....	118,080,730	108,260,799	9,819,931
	<i>1,388,915,380</i>	<i>1,749,440,164</i>	<i>— 360,524,784</i>
Other—			
14 Post Office account .....			
15 Eldorado Mining and Refining Limited—Unpresented capital stock .....	24,046	24,080	— 34
16 Miscellaneous departmental paylist deductions .....	3,741,578	14,129,184	— 10,387,606
17 Olympic Account .....	37,975,333	24,301,048	13,674,285
	<i>41,740,937</i>	<i>38,454,312</i>	<i>3,286,645</i>
18 Contractors' and other holdbacks—			
Agriculture .....	641,192	315,328	325,864
Communications .....	197,756	274,445	— 76,689
Energy, Mines and Resources .....	992,545	486,963	505,582
Environment .....	835,452	474,015	361,437
External Affairs .....	76,183	88,849	— 12,666
Canadian International Development Agency .....	2,714,891	2,324,493	390,398
Indian Affairs and Northern Development .....	2,046,319	2,076,666	— 30,347
Industry, Trade and Commerce .....	2,970,408	2,429,608	540,800
Statistics Canada .....	930	885	45
Manpower and Immigration .....	838,803	2,692,994	— 1,854,191
National Defence .....	3,612,061	2,458,239	1,153,822
National Revenue—			
Customs and Excise .....	4,389	3,323	1,066
Post Office .....	286,819		286,819
Public Works .....	20,295,261	18,794,038	1,501,223
Regional Economic Expansion .....	5,565	44,066	— 38,501

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE O—Concluded</b>			
<b>OTHER LIABILITIES—Continued</b>			
Contractors' and other holdbacks— <i>Concluded</i>			
18 Science and Technology .....	1,220	1,176	44
National Research Council .....	351,320	226,971	124,349
Solicitor General—Correctional Services .....	6,468	20,617	— 14,149
Supply and Services .....	818,261		818,261
Transport .....	12,123,326	9,429,701	2,693,625
Canadian Transport Commission .....		13,002	— 13,002
Veterans Affairs .....	21,427	61,251	— 39,824
Soldier Settlement and Veterans' Land Acts .....	230	230	
	48,840,826	42,216,860	6,623,966
19 Suspense accounts .....	20,335,787	20,244,864	90,923
Total Other .....	110,917,570	100,916,036	10,001,534
Total Other liabilities .....	6,951,037,040	5,967,077,897	983,959,143

**SCHEDULE P****OTHER LIABILITIES—Continued****Deposit and trust accounts—**

<b>SUMMARY—</b>			
Deposit and trust accounts .....	374,917,279	290,669,556	84,247,723
Class C & D Crown corporations .....	27,746,815	81,109,484	— 53,362,669
Payments in advance .....	3,488,863	2,670,341	818,522
Departments, branches designated as departments and Class B Crown corporations .....	7,330,397	7,603,297	— 272,900
	413,483,354	382,052,678	31,430,676
<b>Agriculture—</b>			
1 Commonwealth Institute of biological control .....	3,674	22,941	— 19,267
2 Prairie farm emergency fund .....	9,066,972	9,066,972	
3 Western grain stabilization account .....	95,237,434		95,237,434
	104,308,080	9,089,913	95,218,167
<b>Consumer and Corporate Affairs—</b>			
4 Conflict of interest .....			
5 Deposit account .....	98,031	106,556	— 8,525
6 Estate fund—Bankruptcy Act .....	74,200	74,200	
7 Security deposits—Bankruptcy Act .....	45,300	729,800	— 684,500
8     Less: securities held in trust .....	45,300	729,800	— 684,500
9 Shares in trust—Bankruptcy .....	31,266	31,266	
8     Less: securities held in trust .....	31,266	31,266	
10 Shares proceeds in trust—Bankruptcy .....	33,869	30,870	2,999
11 Small debtor revenue trust accounts .....	1,267,806	1,079,655	188,151
12 Unclaimed dividends and undistributed assets—Bankruptcy Act .....	1,706,245	1,480,089	226,156
13 Winding-up Act—Unclaimed dividends and undistributed assets .....	637,921	631,179	6,742
	3,818,072	3,402,549	415,523
<b>Energy, Mines and Resources—</b>			
14 Guarantee deposits—Oil and gas .....	24,536,879	30,778,244	— 6,241,365
8     Less: securities held in trust .....	24,409,574	30,598,511	— 6,188,937
	127,305	179,733	52,428
15 Miscellaneous project deposits .....	138,182	142,578	— 4,396
16 Atomic Energy Control Board—			
Nuclear liability reinsurance account .....	50,086		50,086
	315,573	322,311	— 6,738
<b>Environment—</b>			
17 Great Lakes Fisheries Commission—Lamprey research and control ..			
18 Guarantee deposits .....	78,253	628	77,625
19 Miscellaneous project deposits .....	3,766	15,454	— 11,688
	82,019	16,082	65,937

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE P—Continued</b>			
<b>OTHER LIABILITIES—Continued</b>			
<b>Deposit and trust accounts—Continued</b>			
External Affairs—			
20 Canadian Cultural Institute account .....	601,795	590,327	11,468
8 Less: securities held in trust .....	465,989	497,650	— 31,661
Banco di Roma, Rome, Italy—Canadian Cultural Institute (Canadian Foundation at Rome) .....	135,806	92,677	43,129
21 Guarantee deposits .....		735	— 735
22 International agencies—Travel account .....	13,835	18,417	— 4,582
	13,835	19,152	— 5,317
Finance—			
23 Common school funds—Ontario and Quebec .....	2,677,771	2,677,771	
24 Foreign claims fund .....	3,444,101	2,874,921	569,180
8 Less: securities held in trust .....	25,000		25,000
	3,419,101	2,874,921	544,180
25 Halifax 1917 explosion pension account .....	1,463,521		1,463,521
8 Less: securities held in trust .....	679,500		679,500
	784,021		784,021
26 Investors' indemnity fund .....	183	— 119	302
27 Public officers guarantee account .....	160,174	162,258	— 2,084
28 Romania claims fund insurance .....	59,320	54,866	4,454
29 War claims fund—World War 1 .....	369,553	337,579	31,974
30 War claims fund—World War 2 .....	4,330,445	2,215,993	2,114,452
31 Civil service insurance minor beneficiaries .....	441	408	33
	11,801,009	8,323,677	3,477,332
Indian Affairs and Northern Development—			
32 Guarantee deposits .....	53,538,997	35,846,066	17,692,931
8 Less: securities held in trust .....	53,092,234	34,882,551	18,209,683
	446,763	963,515	— 516,752
Indian Affairs—			
33 Fines—Indian Act .....	196,307	150,396	45,911
34 Guarantee deposits—Reserve resources .....	410,808	423,493	— 12,685
8 Less: securities held in trust .....	33,000	31,000	2,000
	377,808	392,493	— 14,685
35 Guarantee deposits—Rotating herds .....	48,026	65,087	— 17,061
36 Indian agencies revenue trust bank accounts .....	1,426,004	609,278	816,726
Less: cash .....	1,426,004	609,278	816,726
37 Indian band funds .....	110,511,786	94,601,233	15,910,553
38 Indian band funds—Shares and certificates .....	20,000	20,000	
8 Less: securities held in trust .....	20,000	20,000	
39 Indian compensation funds .....	191,957	134,435	57,522
40 Indian estate accounts .....	2,014,731	1,534,447	480,284
8 Less: securities held in trust .....	14,850	23,800	— 8,950
	1,999,881	1,510,647	489,234
41 Land assurance fund .....	271,868	222,977	48,891
42 Indian contributions to the subsidy housing program .....	53,564	50,257	3,307
43 Indian rental suspense account .....	1,653,408	930,866	722,542
44 Indian savings accounts .....	1,350,644	997,491	353,153
45 Indian special accounts .....	173,297	125,794	47,503
	117,275,309	100,145,191	17,130,118
Industry, Trade and Commerce—			
46 Fairs and shows .....	368,408	307,284	61,124
Justice—			
47 Courts unclaimed trust funds .....	3,459	3,459	
48 Federal court—Montreal admiralty division trust fund .....	824	824	
49 Federal court including admiralty .....	4,189,084	2,267,739	1,921,345
50 Tax Review Board fees .....	2,630	9,185	— 6,555
	4,195,997	2,281,207	1,914,790
Labour—			
51 Fair wages suspense accounts .....	13,199	57,906	— 44,707
52 Labour Standards code .....	217,027	199,644	17,383
	230,226	257,550	— 27,324



## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE P—Continued</b>			
<b>OTHER LIABILITIES—Continued</b>			
<b>Deposit and trust accounts—Continued</b>			
53 Manpower and Immigration—			
Immigration guarantee fund .....	2,414,234	2,214,736	199,498
8 Less: securities held in trust .....	90,000	90,000	
54 Immigration Appeal Board—Immigration cash .....	2,324,234	2,124,736	199,498
National Defence—			
55 Estates—Armed services .....	125,372	230,658	- 105,286
56 Extra-mural grants—Defence Research Board .....	153,381	89,339	64,042
Foreign Governments—			
57 United Kingdom .....	1,111,271	30,184	1,081,087
58 United States of America .....	4,926	4,926	
59 Federal Republic of Germany .....	1,831,042	1,652,556	178,486
60 Herbert Lott naval trust fund .....	818	982	- 164
61 Permanent services deferred pay .....		- 413	413
62 Saclant Westland Fleet Broadcast Project .....	43,904	125,309	- 81,405
63 Strathcona trust fund .....	500,000	500,000	
	3,770,714	2,633,541	1,137,173
National Health and Welfare—			
64 Health Insurance Supplementary account .....	21,709	23,755	- 2,046
65 World Health Organization .....	34,208	33,790	418
Medical Research Council—			
66 Donations and bequests .....	78,027	78,205	- 178
	133,944	135,750	- 1,806
National Revenue—			
67 Guarantee deposits .....	4,376,503	4,104,503	272,000
68 Less: securities held in trust .....	4,183,500	3,965,000	218,500
	193,003	139,503	53,500
Customs and Excise—			
68 Temporary deposits received from importers .....	1,064,024	870,654	193,370
Less: temporary deposits in bank account .....	1,064,024	870,654	193,370
Taxation—			
69 Income tax appeals—Security deposits .....	1,200	1,200	
	194,203	140,703	53,500
Post Office—			
70 Guarantee fund—Bonds .....	261,500	311,500	- 50,000
8 Less: securities held in trust .....	261,500	311,500	- 50,000
71 Guarantee fund—Cash .....	30,597	- 3,242	33,839
72 Post Office savings bank .....	2,933,042	3,079,079	- 146,037
	2,963,639	3,075,837	- 112,198
Privy Council—			
73 Chief Electoral Officer—Candidates election deposits .....	400	1,800	- 1,400
Public Works—			
74 Fraser River (New Westminster railway bridge) maintenance .....	189,260	197,440	- 8,180
Regional Economic Expansion—			
75 Deposits for sharing costs of certain projects .....	6,338	6,338	
Solicitor General—			
Correctional Services—			
76 Inmates earnings .....	975,918	929,730	46,188
77 Inmates trust funds—Unclaimed .....	17,177	12,358	4,819
78 National advisory network .....		10,625	- 10,625
Royal Canadian Mounted police—			
79 Benefit fund .....	701,943	575,138	126,805
8 Less: securities held in trust .....	342,100	375,100	- 33,000
	359,843	200,038	159,805
	1,352,938	1,152,751	200,187

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE P—Continued</b>			
<b>OTHER LIABILITIES—Continued</b>			
<b>Deposit and trust accounts—Continued</b>			
Supply and Services—			
80 Undistributed union dues .....	37,040	37,016	24
81 Bonds deposited by insurance companies and others—Interest clearing accounts .....			
82 Contractors' security deposits (sundry departments)—			
Bonds .....	2,786,647	2,171,200	615,447
8 Less: securities held in trust .....	2,782,000	2,171,200	610,800
Cash .....	5,355,321	2,226,149	3,129,172
Certified cheques .....	806,474	617,509	188,965
8 Less: securities held in trust .....	777,668	625,910	151,758
	5,425,814	2,254,764	3,171,050
Transport—			
83 Civilian aviation licence fees .....	65		65
84 Loran C—United States Coast Guard—Deposit account .....	35,861	30,474	5,387
85 Maritime pollution claims fund .....	43,437,488	36,807,527	6,629,961
86 Province of Newfoundland—Social security assessment collections .....	230	360	— 130
87 Unclaimed moneys due to Canadian seamen .....	5,380	5,892	— 512
88 United Kingdom—Advance for services at Goose Bay .....	468	468	
	43,479,492	36,844,721	6,634,771
Treasury Board—			
89 Blue Cross premiums .....	— 19,518	102,483	— 122,001
90 National Lottery accounts .....	1,384,450		1,384,450
	1,364,932	102,483	1,262,449
Veterans Affairs—			
91 Army benevolent fund .....	2,450,725	3,645,639	— 1,194,914
8 Less: securities held in trust .....	256,150	256,150	
	2,194,575	3,389,489	1,194,914
92 Canadian Army Welfare Fund .....	37,250		37,250
93 Canadian Forces Personnel Assistance Fund .....	620,237		620,237
94 Canadian Pension Commission—Administration Trust Fund .....	19,446,712	18,306,273	1,140,439
8 Less: securities held in trust .....		1,000	— 1,000
	19,446,712	18,305,273	1,141,439
95 Estates Fund .....	28,869	19,841	9,028
96 Veterans administration and welfare trust fund .....	1,858,208	1,892,114	— 33,906
8 Less: securities held in trust .....	64,400	51,600	12,800
	1,793,808	1,840,514	— 46,706
97 Veterans care trust fund .....	11,954,849	11,736,428	218,421
8 Less: securities held in trust .....	139,050	171,050	— 32,000
	11,815,799	11,565,378	250,421
Soldier Settlement and Veterans' Land Act—			
98 Indian and Eskimo housing assistance trust account .....	778	53,325	— 52,547
	35,938,028	35,173,820	764,208
Provincial Revenue account—			
99 Finance—Provincial tax collection agreement account .....		51,244,247	— 51,244,247
Less: Excess of payments over credits to provinces under provincial tax collection agreements .....		— 1,541,692	1,541,692
		49,702,555	49,702,555
100 National Revenue—Taxation—Gift tax collections .....			
101 Succession duties collections .....			
102 Public Works—Provincial sales tax withheld .....		366	— 366
103 Secretary of State—Public Archives—Provincial sales tax collections—Ontario .....		23	— 23
104 Solicitor General—Correctional Services—Provincial sales tax collections .....	2,286	3,292	— 1,006
	2,286	49,706,236	— 49,703,950

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>SCHEDULE P—Continued</b>			
<b>OTHER LIABILITIES—Continued</b>			
<b>Deposit and trust accounts—Continued</b>			
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds—			
105 National Defence .....	8,614,076	8,612,253	1,823
105 Solicitor General—Royal Canadian Mounted Police .....	3,564,186	3,407,405	156,781
105 Supply and Services .....	23,184,267	20,934,062	2,250,205
	35,362,529	32,953,720	2,408,809
Gross total Deposit and trust accounts .....	465,256,194	368,616,945	96,639,249
Less: securities held in trust .....	87,713,081	74,833,088	12,879,993
cash Deposit and Trust bank accounts .....	2,625,834	1,572,609	1,053,225
excess of payments over credits to provinces under provincial tax collection agreement .....		1,541,692	- 1,541,692
Net total .....	374,917,279	290,669,556	84,247,723
Class C and D Crown corporation deposits—			
106 Agriculture—Canadian Dairy Commission .....	268,355	50,781,307	- 50,512,952
107 Finance—			
Atomic Energy of Canada Limited .....		1,000,000	- 1,000,000
Crown Assets Disposal Corporation .....	500,000	550,000	- 50,000
Export Development Corporation—Interest-bearing .....	20,000,000	20,000,000	
Royal Canadian Mint .....			
Royal Canadian Mint—Coin sets .....	20,500,000	21,550,000	- 1,050,000
Supply and Services—			
108 Royal Canadian Mint Account .....	5,023,873	2,966,667	2,057,206
Transport—			
109 Canadian National (West Indies) Steamships, Limited .....	95,000	95,000	
110 National Harbours Board—			
Special account no. 1 .....	1,770,360	5,609,679	- 3,839,319
Special account no. 2 .....	189,227	206,831	- 17,604
8 Less: securities held in trust .....	100,000	100,000	
	89,227	106,831	- 17,604
Special account no. 3 .....			
Special account no. 4 .....			
	1,954,587	5,811,510	- 3,856,923
Gross total Class C and D Crown corporations .....	27,846,815	81,209,484	- 53,362,669
Less: securities held in trust .....	100,000	100,000	
Net total .....	27,746,815	81,109,484	- 53,362,669
Payments in advance—			
111 Agriculture—Fees paid in advance—Importation of foreign cattle .....	86,407	396,372	- 309,965
112 Justice—Federal court fees .....	3,100	1,332	1,768
113 Post Office—Philatelic trust account .....	927,575	535,096	392,479
114 Public Works—Shared cost projects .....	2,167,684	1,459,323	708,361
115 Science and Technology—National Research Council—Trust fund .....	304,097	278,218	25,879
Total .....	3,488,863	2,670,341	818,522
Balances to the credit of departments, branches designated as depart- ments and Class B Crown corporations—			
Class B Crown corporations—			
Science and Technology—			
116 National Research Council—Special fund .....	2,122,309	2,052,040	70,269
Secretary of State—			
National Museums of Canada—			
117 Special account .....	970,225	798,284	171,941

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

		1977	1976	Net increase or decrease ( - )
		\$	\$	\$
<b>SCHEDULE P—Concluded</b>				
<b>OTHER LIABILITIES—Concluded</b>				
<b>Deposit and trust accounts—Concluded</b>				
118	Trust account .....	63,818	61,891	1,927
8	Less: securities held in trust .....	2,000	2,000	
		61,818	59,891	1,927
119	National Library—Special operating account .....	29,755	43,521	– 13,766
		1,061,798	901,696	160,102
	Veterans Affairs—			
	Soldier Settlement and Veterans' Land Acts—			
120	Veterans' Land Act trust account general .....	2,907,629	4,373,630	– 1,466,001
<hr/>				
	Gross total Class B Crown corporations .....	6,093,736	7,329,366	– 1,235,630
	Less: securities held in trust .....	2,000	2,000	
	Net total .....	6,091,736	7,327,366	– 1,235,630
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Departments, branches designated as departments—				
Finance—				
121	Custodian Administration account .....	1,162,308		1,162,308
8	Less: securities held in trust .....	200,000		200,000
		962,308		962,308
<hr/>				
	Public Works—			
122	Burrard Dry Dock pontoons—Replacement fund .....		392	– 392
<hr/>				
	Secretary of State—			
123	Public Archives—Mackenzie King trust account .....	275,769	275,539	230
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	Solicitor General—			
124	Correctional Services—			
	Federal sales tax collections .....	584		584
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	Gross total Departments, branches designated as departments .....	1,438,661	275,931	1,162,730
	Less: securities held in trust .....	200,000		200,000
	Net total .....	1,238,661	275,931	962,730
<hr/>				
	Gross total—All Deposit and trust accounts .....	504,124,269	460,102,067	44,022,202
	Less: securities held in trust .....	88,015,081	74,935,088	13,079,993
	cash Deposit and trust bank accounts .....	2,625,834	1,572,609	1,053,225
	Excess of payments over credits to provinces under provincial			
	tax collection agreements .....		1,541,692	– 1,541,692
	Net total .....	413,483,354	382,052,678	31,430,676
<hr/>				
<b>SCHEDULE Q</b>				
<b>FOREIGN LIABILITIES—</b>				
Notes payable to—				
1	Other international organizations—			
	Asian Development Bank .....	32,602,668	8,178,470	24,424,198
	Inter-American Development Bank .....	23,000,862	20,445,937	2,554,925
	International Development Bank .....	226,125,631	146,884,074	79,241,557
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		281,729,161	175,508,481	106,220,680
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## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

				Interest <sup>(1)</sup>	1977	1976	Net increase or decrease ( - )
				\$	\$	\$	\$
<b>SCHEDULE R</b>							
<b>Unmatured debt—</b>							
<b>Marketable bonds—</b>							
<b>Payable in Canadian dollars—</b>							
Maturity date	%	Issue date	Series				
<b>Matured in 1976-77</b>							
1976—Apr. 1	5½	Feb. 15, 1960	T38			436,198,000	— 436,198,000
June 1	3¼	June 1, 1954	T11			247,046,500	— 247,046,500
June 1	5¾	June 1, 1971	F65			125,000,000	— 125,000,000
Aug. 1	6¼	Aug. 1, 1971	F67			349,112,500	— 349,112,500
Oct. 1	5½	Apr. 1/71-Oct. 1/71	F63			395,000,000	— 395,000,000
Dec. 1	7	Dec. 1/73-Feb. 1/74					
		July 1/75	F77			400,000,000	— 400,000,000
1977—Feb. 1	9¼	June 15/74-Aug. 15/74	F83			599,957,000	— 599,957,000
						2,552,314,000	— 2,552,314,000
<b>Maturing in 1977-78</b>							
1977—Apr. 1	6½	Apr. 1/72-Apr. 1/73					
		Apr. 1/74	F72	43,875,000	675,000,000	675,000,000	
July 1	7	July 1/72-Sept. 1/72	F74	45,446,144	648,848,500	650,000,000	— 1,151,500
Sept. 1	7	May 1/70-Dec. 15/70	F52	35,000,000	500,000,000	500,000,000	
1978—Jan. 15	3¼	Jan. 15/53-May 1/58	T 5	7,796,681	207,911,500	207,911,500	
Feb. 1	6¼	Apr. 1, 1975	F89	17,187,500	275,000,000	275,000,000	
Feb. 1	7½	Aug. 1, 1975	F92	5,625,000	75,000,000	75,000,000	
Feb. 1	9	Oct. 1/75-Apr. 1/76	F93/94	31,512,325	350,000,000	200,000,000	150,000,000
				186,442,650	(2)(3) 2,731,760,000	2,582,911,500	148,848,500
<b>Maturing in 1978-79</b>							
1978—Apr. 1	9¼	Oct. 1, 1974	F86/87	30,062,500	325,000,000	325,000,000	
July 1	8	July 1, 1969	F41	10,000,000	125,000,000	125,000,000	
July 1	7½	Dec. 1/74-July 1/75	F88	43,125,000	575,000,000	575,000,000	
Oct. 1	7¼	Oct. 1, 1973	F76	32,937,500	425,000,000	425,000,000	
Dec. 15	8½	Dec. 15/75-June 1/76					
		Aug. 1/76-Oct. 1/76	F98	38,540,129	550,000,000	275,000,000	275,000,000
1979—Feb. 1	8¼	Dec. 1, 1976	J3	2,776,369	100,000,000	100,000,000	
				157,441,498	(3) 2,100,000,000	1,725,000,000	375,000,000
<b>Maturing in 1979-80</b>							
1979—Apr. 1	7	Apr. 1, 1974	F80	22,750,000	325,000,000	325,000,000	
June 1	6½	June 1/71-Dec. 15/72					
		Feb. 1/73	F66	38,025,000	585,000,000	585,000,000	
Oct. 1	3¼	Oct. 1954	T13	11,155,512	343,246,500	343,246,500	
Oct. 1	7½	July 1/75-Aug. 15/75	F90	46,875,000	625,000,000	625,000,000	
Dec. 15	5¾	Dec. 15, 1971	F71	12,937,500	225,000,000	225,000,000	
1980—Feb. 1	7½	Feb. 1, 1977	J5	3,125,000	250,000,000		250,000,000
				134,868,012	(3) 2,353,246,500	2,103,246,500	250,000,000
<b>Maturing in 1980-81</b>							
1980—Apr. 1	6¼	Apr. 1/71-Apr. 1/75	F64	28,125,000	450,000,000	450,000,000	
Aug. 1	5½	Aug. 1, 1972	AT14	4,641,991	80,644,500	85,161,000	— 4,516,500
Aug. 1	5½	Feb. 1, 1966	CT26	3,101,487	53,060,000	56,493,500	— 3,433,500
Aug. 1	5½	May 1/66-Feb. 1/67	F3	8,579,899	156,173,000	156,173,000	
Oct. 1	9	Oct. 1, 1975	F95	40,500,000	450,000,000	200,000,000	250,000,000
Dec. 1	7½	Dec. 1/73-Feb. 1/74	F78	60,000,000	800,000,000	800,000,000	
1981—Feb. 1	8½	Feb. 1, 1976	F99	26,663,413	475,000,000	150,000,000	325,000,000
				171,611,790	(3) 2,464,877,500	1,897,827,500	567,050,000
<b>Maturing in 1981-82</b>							
1981—June 1	8¼	June 1, 1976	J1	45,240,297	700,000,000		700,000,000
Aug. 1	7¼	Aug. 1, 1976	F68	61,385	887,500	887,500	
Dec. 15	8½	Dec. 1, 1976	J4	8,415,586	300,000,000		300,000,000
1982—Feb. 1	9¼	June 15, 1974	F84	38,086,490	592,835,000	43,000	592,792,000
				91,803,758	(3) 1,593,722,500	930,500	1,592,792,000
<b>Maturing in 1982-83</b>							
1982—Apr. 1	7¼	Feb. 1, 1977	J6	3,758,219	300,000,000		300,000,000
July 1	7½	July 1, 1977	F75	53,856	1,151,500		1,151,500
				3,812,075	301,151,500		301,151,500
<b>Maturing in 1983-84</b>							
1983—Sept. 1	4½	Sept. 1, 1958	T29	89,670,571	1,992,679,450	1,992,679,450	



## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

## SCHEDULE R—Continued

## Unmatured debt—Continued

## Marketable bonds—Continued

## Payable in Canadian dollars—Continued

					Interest <sup>(1)</sup>	1977	1976	Net increase or decrease ( - )
					\$	\$	\$	\$
	Maturity date	%	Issue date.....	Series				
7	Maturing in 1984-85 1984—Apr. 1	7½	Apr. 1, 1974 .....	F39	5,236,575	69,821,000	69,821,000	
7	Maturing in 1985-86 1985—Dec. 15	8	Dec. 15, 1975 .....	F57	9,283,280	116,041,000	116,041,000	
7	Maturing in 1986-87 1986—Oct. 1	8	Oct. 1/69-Feb. 15/70 .....	F47	18,830,400	235,380,000	235,380,000	
7	Maturing in 1988-89 1988—June 1	5	June, 1963 .....	AT21	5,000,000	100,000,000	100,000,000	
7	June 1	5	Feb. 1964 .....	CT9	2,500,000	50,000,000	50,000,000	
					7,500,000	150,000,000	150,000,000	
7	Maturing in 1989-90 1989—Feb. 15	6¼	Feb. 15, 1971 .....	F61	10,125,000	150,000,000	150,000,000	
7	Maturing in 1990-91 1990—May 1	5¼	May 1/64-July 1/64 Sept. 1/65 .....	CT12	11,812,500	225,000,000	225,000,000	
7	May 1	5¼	April 1, 1967 .....	F12	6,562,500	125,000,000	125,000,000	
					18,375,000	350,000,000	350,000,000	
7	Maturing in 1992-93 1992—Sept. 1	5¼	Sept. 1/66-Dec. 15/66 Feb. 1/67 .....	F6	12,937,500	225,000,000	225,000,000	
20	Maturing in 1994-95 1994—June 15	9½	June 15/74-July 1/75 Aug. 15/75-June 1/76 Aug. 1/76 .....	F85	65,639,134	782,770,000	343,620,000	439,150,000
7	Dec. 1	6¼	Dec. 1, 1967 .....	F23	7,812	125,000	125,000	
					65,646,946	782,895,000	343,745,000	439,150,000
7	Maturing in 1995-96 1995—Oct. 1	6½	Oct. 1, 1968 .....	F33	6,500,000	100,000,000	100,000,000	
21	Oct. 1	10	Oct. 1/75-Dec. 1/75 Feb. 1/76-Apr. 1/76 .....	F97	85,000,028	850,000,000	600,000,000	250,000,000
					91,500,028	950,000,000	700,000,000	250,000,000
22	Maturing in 1996-97 1996—Sept. 15	3	Sept. 15, 1936 .....	P1	1,650,000	55,000,000	55,000,000	
23	Maturing in 1997-98 1998—Mar. 15	3¼	Sept. 15, 1956 .....	T15	7,389,187	197,045,000	197,045,000	
7	Maturing in 2001-02 2001—Oct. 1	9½	Oct. 1/76-Dec. 1/76 .....	J2	23,697,945	598,500,000		598,500,000
7	2002—Feb. 1	8¼	Feb. 1, 1977 .....	J7	4,375,000	297,000,000		297,000,000
					28,072,945	895,500,000		895,500,000
Total Marketable bonds (Canadian dollars) .....					1,112,197,215	17,714,119,450	15,446,941,450	2,267,178,000
Payable in United States dollars—								
24	1987—Oct. 15	5	Oct. 15, 1962 .....		3,006,705	65,729,664	67,459,392	— 1,729,728
25	1988—June 1	6¼	June 1, 1968 .....		6,920,375	108,108,000	108,108,000	
Total Marketable bonds (U.S. dollars) .....					9,927,080	173,837,664	175,567,392	— 1,729,728
Total Marketable bonds .....					1,122,124,295	17,887,957,114	15,622,508,842	2,265,448,272
Canada savings bonds*—								
26	1976—Nov.	4¼-5½	1962 .....	S17		49,597,550		— 49,597,550
27	1977—Nov.	4¼-5½	1965 .....	S20	1,471,462	28,384,700		— 1,630,850
27	1978—Oct.	6-7	Special Replacement RS .....	S168	8,620,990	(2)(3)26,753,850		
27	1978—Nov.	7-8¼	1969-70 .....	S24	211,965,542	(3)123,157,000	128,887,850	— 5,730,850
27	1979—Nov.	5-6	Centennial .....	CS 1966	8,776,284	(3)2,569,279,300	2,660,931,950	— 91,652,650
27	1980—Nov.	5¼-6	1967-68 .....	S22	3,951,107	(3)146,271,400	152,119,050	— 5,847,650
27	1980—Nov.	5¼-7¼	1971-72 .....	S26	65,686,095	(3)71,838,300	75,333,800	— 3,495,500
27	1981—Nov.	6¼-8	1970-71 .....	S25	65,959,916	(3)875,814,600	926,653,150	— 50,838,550
						(3)824,498,950	865,616,500	— 41,117,550

## Schedules to Statement of Assets and Liabilities as at March 31, 1977—Continued

					Interest <sup>(1)</sup>	1977	1976	Net increase or decrease ( - )
					\$	\$	\$	\$
<b>SCHEDULE R—Concluded</b>								
<b>Unmatured debt—Concluded</b>								
<b>Marketable bonds—Concluded</b>								
<b>Payable in Canadian dollars—Concluded</b>								
<b>Canada savings bonds—Concluded</b>								
Maturity date	%	Issue date	Series					
27	1982—Nov.	5½-7	1968-69	S23	19,961,126	285,158,950	299,283,550	— 14,124,600
27	1983—Nov.	9%	1974-75	S29	504,312,227	5,172,433,100	5,516,496,750	— 344,063,650
27	1984—Nov.	5½-7%	1972-73	S27	54,715,358	729,538,100	776,717,150	— 47,179,050
28	1984—Nov.	8¼-9½	1975-76	S30	259,299,106	2,963,418,350	3,573,602,800	— 610,184,450
27	1985—Nov.	7-8	1973-74	S28	31,891,354	425,218,050	463,753,150	— 38,535,100
29	1985—Nov.	8½-9%	1976-77	S31	177,705,428	2,090,652,100		2,090,652,100
Gross total Canada savings bonds					1,414,315,995	16,304,032,050	15,517,377,950	786,654,100
30	Special Non-marketable bonds—							
	Canada Pension Plan Investment Fund—							
	Maturing in 1986-87				103,279	1,894,000	1,894,000	
	Maturing in 1987-88				233,534	3,814,000	3,814,000	
	Maturing in 1988-89				375,106	5,607,000	5,607,000	
	Maturing in 1989-90				309,902	4,059,000	4,059,000	
	Maturing in 1990-91				423,142	5,447,000	5,447,000	
	Maturing in 1991-92				462,766	6,540,000	6,540,000	
	Maturing in 1992-93				523,487	7,112,000	7,112,000	
	Maturing in 1993-94				595,313	7,907,000	7,907,000	
	Maturing in 1994-95				776,576	9,087,000	9,087,000	
	Maturing in 1995-96				913,583	10,217,000	10,217,000	
	Maturing in 1996-97				958,964	10,651,000		10,651,000
					5,675,652	72,335,000	61,684,000	10,651,000
31	Treasury bills—							
	Payable in Canadian dollars—							
	Treasury bills, various discount rates				661,071,000	(2)(3)8,255,000,000	6,495,000,000	1,760,000,000
<b>Unmatured debt—Domestic—</b>								
Marketable bonds					17,887,957,114	15,622,508,842		2,265,448,272
Canada savings bonds					16,304,032,050	15,517,377,950		786,654,100
Special non-marketable bonds					72,335,000	61,684,000		10,651,000
Treasury bills					8,255,000,000	6,495,000,000		1,760,000,000
					42,519,324,164	37,696,570,792		4,822,753,372
<b>Less: Government's holdings of unmarked debt—</b>								
Marketable bonds					10,635,136	13,734,936		— 3,099,800
Canada savings bonds held on account of employees					77,983,650	73,000,000		4,983,650
Special non-marketable bonds issued to Canada Pension Plan Investment Fund					72,335,000	61,684,000		10,651,000
					160,953,786	148,418,936		12,534,850
<b>Less: Unmatured debt payable in foreign currency net of the government's holdings included in foreign liabilities</b>								
					164,206,953	165,996,487		— 1,789,534
					42,194,163,425	37,382,155,369		4,812,008,056

\* Note: Principal is payable at maturity, or on demand prior to maturity with accrued interest payable to the end of the month preceding redemption.

(1) Value of one year's interest on the balance of each series as at March 31, 1977.

(2) \$11,013,513,850 maturing in the year 1977-78.

(3) \$24,136,219,900 maturing within the next five fiscal years.

Schedules to Statement of Assets and Liabilities as at March 31, 1977—Concluded

		1977	1976	Net increase or decrease ( - )
		\$	\$	\$
<b>SCHEDULE S</b>				
<b>Internal Accounts—</b>				
Undisbursed balances of appropriations to special accounts—				
1	External Affairs—International assistance account .....		43,230,684	— 43,230,684
	National Defence—			
2	Replacement of material Sec. 11 National Defence Act .....	1,805,951	1,428,380	377,571
3	Surplus Crown assets .....	10,547,318	7,159,773	3,387,545
	Secretary of State—			
4	National Library of Canada purchase account .....	338,410	426,833	— 88,423
5	National Museums of Canada purchase account .....	5,400,878	5,504,710	— 103,832
6	Transport—Railway grade crossing fund .....	1,601,234	28,817,833	— 27,216,599
	Urban Affairs—			
7	National Capital Commission—National capital fund .....	18,000,000	7,000,000	11,000,000
	Total Undisbursed balances .....	37,693,791	93,568,213	— 55,874,422

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts

## SCHEDULE A

## Loans, investments and advances

## Crown corporations and agencies

A-1 Capital—This represents the Crown's investment in the capital of the Corporation as authorized by Section 17 of the Central Mortgage and Housing Corporation Act.

A-2 Loans and advances—Additional advances during the current fiscal year were authorized by Vote L15, Appropriation Act No. 2, 1972, Vote L15, Appropriation Act No. 3, 1973, Vote L15, Appropriation Act No. 2, 1974, Vote L20, Appropriation Act No. 2, 1975 and Vote L25, Appropriation Act No. 2, 1976 which reads as follows:

**Vote L25 Advances to Central Mortgage and Housing Corporation for the calendar year 1975 for the purpose of the acquisition, development, construction and improvement of land and buildings as provided by Section 55 of the National Housing Act; and to increase the limit on payments which may be made out of the Consolidated Revenue Fund provided for under Sub-section 40(5) Public Housing, Sub-section 53(3) Municipal Sewage Treatment Projects, Sub-section 27.6(2) Neighbourhood Improvement Program, Sub-section 34.14(2) Rehabilitation and Conversion of Existing Buildings, and sub-section 45.1(7) New Communities, of the National Housing Act by the provision of additional amounts for the purposes of those Sub-sections.....** **\$297,900,000**

Loans and advances accounts were as follows:

	Dr. balance March 31, 1977	Dr. balance March 31, 1976	Net increase or decrease ( - )
	\$	\$	\$
(a) Account No. 1.....	6,383,222,209	5,861,921,855	521,300,354
(b) Account No. 2.....	72,974,225	70,858,088	2,116,137
(c) Account No. 3.....	564,344,063	476,777,822	87,566,241
(d) Account No. 4.....	38,113,470	37,536,031	577,439
(e) Account No. 5.....	414,374,771	414,768,347	- 393,576
(f) Account No. 6.....	672,081,512	560,274,032	111,807,480
(g) Mortgage and loan purchase fund.....	3,348,710	3,992,762	- 644,052
(h) Account No. 7.....	999,766,767	885,098,878	114,667,889
	9,148,225,727	8,311,227,815	836,997,912

(a) PC 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 21(1) of the National Housing Act, 1954, for the purpose of making loans under the following sections of the said Act: Section 15, to a limited-dividend company for construction of a low rent housing project; Section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; Section 58, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and Section 59, to an Indian for the construction of housing projects on Indian reserves. Advances during the current fiscal year amounted to \$808,000,000 and repayments were \$286,699,646, interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of \$417,195,469 was received and credited to non-tax revenue—return on investments.

(b) Section 55 of the National Housing Act, 1954 authorized advances to the Corporation out of moneys provided by

Parliament for the acquisition and construction of real estate by the Corporation itself or on behalf of federal government departments or Crown companies or in conjunction with municipalities.

Advances during the current fiscal year amounted to \$4,000,000 and repayments were \$1,883,863. Interest is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of \$3,195,090 in respect of this interest was received and credited to non-tax revenue—return on investments.

(c) Section 40 of the National Housing Act, 1954 authorized advances out of the Consolidated Revenue Fund to the Corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the Corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the Corporation so desires. The payment of an advance or reimbursement shall not be greater than the amount by which the aggregate of \$150,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account.

Advances made during the current fiscal year amounted to \$106,000,000 and repayments were \$18,433,760.

Interest on advances at rates varying from 3 to 8% per annum is payable on advances from account No. 3. In this connection an amount of \$35,422,884 was received and credited to non-tax revenue—return on investments.

(d) PC 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 26(1) of the National Housing Act, 1954, for the purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to \$33,500,000 and repayments were \$2,922,561.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of \$2,749,276 was received and credited to non-tax revenue—return on investments.

(e) PC 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 48(1) of the National Housing Act, 1954, for the purpose of making loans under Part VII of the said Act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a university housing project. Advances during the current fiscal year amounted to \$2,000,000 and repayments were \$2,393,576.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of \$26,846,909 was received and credited to non-tax revenue—return on investments.

(f) PC 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 53(2) of the National Housing Act, 1954, for the purpose of making loans under Part VIII of the said Act to any province, municipality or municipal sewerage Corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of \$300,000,000 and any

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE A—Continued

additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account. Section 53 authorizes payments to the Corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part.

During the current fiscal year advances amounted to \$133,500,000 and repayments were \$21,692,519.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of \$41,434,832 in respect of this interest was received and credited to non-tax revenue—return on investments.

Payments to the Corporation representing reimbursement of forgiveness payments during the fiscal year amounted to \$40,062,705 which was charged to Vote 10.

(g) PC 1965-381, March 5, 1965, approved advances in the current fiscal year pursuant to Section 10(1b) of the National Housing Act, 1954, for the purpose of making loans to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the Corporation pursuant to Section 10(4) of the National Housing Act, 1954.

Advances made during the current fiscal year were nil and repayments were \$644,052. Interest on advances is payable at rates which are equal to the average accepted 91-day treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus  $\frac{1}{8}$  of 1%. In this connection an amount of \$230,329 was received and credited to non-tax revenue—return on investments.

(h) The Revised Statutes c. N-10 amended by 1973 c. 18 approved advances in the current fiscal year pursuant to Section 21(1) of the National Housing Act, 1954 for the purpose of making loans under Section 34.15, to an individual for assistance in the construction or acquisition of a house or the acquisition of a condominium unit.

Advances during the current fiscal year amounted to \$139,500,000 and repayments were \$24,832,111.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of \$78,751,948 in respect of this interest was received and credited to non-tax revenue—return on investments.

- A-3 Effective October 1, 1969 by order of PC 1969-1716 dated (1) September 11, 1969, the Export Credits Insurance Act was superceded by the Export Development Act. This Corporation was incorporated under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities. The closing balance represents the subscription by the Minister of Finance for capital stock in the Corporation under authority of Section 11 of the Export Development Act.

During the year, \$30,000,000 was advanced for capital stock.

- A-4 The Act provides that the authorized capital of the Corporation shall be \$400,000,000 and that the amount of \$25,000,000 debited hereto, shall continue to be the capital surplus of the Corporation.

- A-5 Section 29 of the Export Development Act authorizes the making of loans on the security of a guaranteed instrument to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

Interest received during the current year amounting to \$77,441,943 was received and credited to non-tax revenue—return on investments.

Loans to the Corporation during the year were as follows:

(a) loans amounting to \$236,900,000 in Canadian currency and repayments amounting to \$91,103,154 were received;

(b) loans in U.S. currency amounting to nil (Canadian) and repayments in U.S. currency amounting to \$9,315,859 (Canadian) were received.

Section 31 of the Export Development Act authorizes the making of loans to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

Loans to the Corporation under this section during the year were as follows:

(a) under loans to Iran, authorized under PC 1971-353, dated February 23, 1971, repayments amounting to \$4,626,000 (Canadian) were received;

(b) under loans to Pakistan, authorized under PC 1970-1449, dated August 19, 1970, there were no transactions during the year;

(c) the loans to Zambia, authorized under PC 1974-321, dated February 21, 1974, in Canadian currency amounted to \$3,789,873 and repayments amounting to \$1,736,610 were received;

(d) loans to Argentina authorized under PC 1974-823, dated April 9, 1974, in Canadian currency amounted to \$22,060,635;

(e) the loans to Korea authorized under PC 1975-3021 dated December 23, 1975, in Canadian currency amounted to \$15,498,390;

(f) loans to Kenya authorized under PC 1977-777 dated March 24, 1977, in Canadian currency amounted to \$542,237.

Note: Interest received of \$77,441,943 includes an accumulated surplus of \$892,511 remitted by EDC under Sections 27, 31 and 36 of the Export Development Act.

- A-6 Notes—These represent borrowings from the Minister of Finance, evidenced by promissory notes of the Corporation, made for the purpose of making loans to farmers. During the year the Corporation received \$348,400,000 in new borrowings and made repayments of \$81,048,520.

Capital—This represents the Crown's investment in the capital of the Corporation as authorized by the Farm Credit Act 1959, c. 43, S. 1, R.S., c. F-2.

During the year there were additional subscriptions of \$10,700,000.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE A—Continued

*Farm syndicates loan fund*—The Farm Syndicates Credit Act 1968-69, c. 32, S. 1, R.S., c. F-4, provides for the extension of credit to farm syndicates. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate (a) to purchase farm machinery (b) to purchase, erect or improve buildings, or (c) to purchase or improve land on which buildings are to be erected—for use primarily by the syndicate or its members in their farming operations. Advances amounting to \$2,100,000 were made to the Corporation during the fiscal year for the purpose of making loans under this Act. Repayments by the Corporation during the year amounted to \$2,970,201.

- A-7 The Federal Business Development Bank Act received Royal Assent on December 20, 1974 and was proclaimed to come into force and have effect upon, from and after the 2nd day of October, 1975. This Corporation was incorporated under the Federal Business Development Bank Act to promote and assist in the establishment and development of business enterprises in Canada by providing, in the manner and to the extent, authorized by this Act, financial assistance, management counselling, management training information and advice and such other services as are ancillary or incidental to any of the foregoing.

The closing balance represents the subscription by the Minister of Finance for capital stock in the Corporation under authority of Sections 28 and 52 of the Federal Business Development Bank Act.

During the year \$19,000,000 was advanced for capital stock.

- A-8 The Federal Business Development Bank Act received Royal Assent on December 20, 1974 and was proclaimed to come into force and have effect upon, from and after the 2nd day of October, 1975.

Section 30 of the Federal Business Development Bank Act authorizes the making of loans to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

During the year, loans amounting to \$301,000,000 were made and repayments of \$13,000,000 were received. Interest received during the current year amounting to \$17,394,593 was credited to non-tax revenue—return on investments.

- A-9 This account records the investment of the Government as

(1) the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act, R.S.C. 1970 Chap. B-2 and subsequent amendment 1974-75 c. 14, s. 58. Of this amount \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 represents premium paid in respect of the acquisition in 1938 of shares held by the public. The total amount of \$703,240,240 received during the fiscal year by the government as profits for the bank year was credited to non-tax revenue—return on investments.

- A-10 This represents the Crown's investment in the capital of the

(1) Corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended. Dividends amounting to \$812,500 declared during the year were credited to non-tax revenue—return on investments.

- A-11 This account records loans made to the Corporation by the Minister of Finance pursuant to Section 34 of the Canada Deposit Insurance Corporation Act, 1966-67, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed \$500,000,000.

There were no advances or repayments during the year.

- A-12 These accounts represent loans made by the government to Air Canada to finance capital expenditures. During the year repayments of \$94,944,342 were received for application to advances made under authority of Section 7, Financing and Guarantee Acts.

Interest in the amount of \$31,520,772 was received and credited to non-tax revenue—return on investments.

During 1974-75 loans amounting to \$5,000,000 were made under authority of Vote L125d, Appropriation Act No. 1, 1975 for the purpose of constructing a line maintenance hangar at Winnipeg, Manitoba. In the year 1976-77 additional loans of \$12,000,000 were made under the following parliamentary appropriation:

**Vote L60 Loans to Air Canada in accordance with terms and conditions prescribed by the Governor in Council for the purpose of constructing a Line Maintenance Hangar at Winnipeg, Manitoba.....** **\$ 12,000,000**

Interest in the amount of \$437,500 was received and credited to non-tax revenue—return on investments.

- A-13 *Capital stock*—PC 1963-840, May 30, 1963, approved the application by the company for supplementary letters patent decreasing the paid up capital of the company from \$54,000,000 to \$15,000,000.

*Loans*—These represent advances made to the company to finance the construction of nuclear facilities and other works under authority of Vote L15, Appropriation Act No. 3, 1969 and PC 1969-688, April 15, 1969, Vote L51a, Appropriation Act No. 4, 1971 and PC 1972-1600, July 27, 1972, Vote L45, Appropriation Act No. 3, 1972, and PC 1972-961, May 9, 1972, Vote L50, Appropriation Act No. 3, 1972, and PC 1972-959, May 9, 1972, Vote L45, Appropriation Act No. 4, 1973, PC 1974-340, February 26, 1974, Vote L45b, Appropriation Act No. 1, 1974, PC 1974-1357, June 13, 1974, Vote L50, Appropriation Act No. 4, 1973, PC 1973-1469, June 12, 1973, Vote L40, Appropriation Act No. 3, 1974 and PC 1974-1507, June 27, 1974, Vote L45, Appropriation Act No. 3, 1975 and PC 1975-1056, May 8, 1975, Vote L40b, Appropriation Act No. 4, 1974 and PC 1974-2827, December 17, 1974, Vote L45, Appropriation Act No. 3, 1975 and PC 1975-240, February 3, 1976, Vote L50, Appropriation Act No. 3, 1975 and PC 1975-1075, May 13, 1975, Vote L51a, Appropriation Act No. 4, 1975, and PC 1976-393, February 26, 1976, and Vote L52a, Appropriation Act No. 4, 1975, and PC 1975-2925, December 16, 1975 and under the following parliamentary appropriations:

**Vote L45 Loans to Atomic Energy of Canada Limited in the current fiscal year on terms and conditions approved by the Governor in Council:**

- (a) to share in the construction of the Candu PHW 600 Generating Station at Gentilly under agreement with the Province of Quebec and Hydro-Quebec;
- (b) to share in the construction of the Candu PHW 600 Generating Station at Lepreau under agreement with the New Brunswick Electric Power Commission and the Province of New Brunswick; and
- (c) to finance the production of Heavy Water at the Glace Bay Plant..... **\$105,000,000**

**Vote L45d Loans to Atomic Energy of Canada Limited—To extend the purposes of Energy, Mines and Resources Vote L45, Appropriation Act No. 3, 1976, to include loans for the construction of Gentilly I prototype nuclear reactor .....** **\$ 1**

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE A—Continued

**Vote L60 Loans to Atomic Energy of Canada Limited to finance the construction of transmission facilities in connection with the Nelson River Power Project, in accordance with an agreement between Canada and Manitoba; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission facilities.....** **\$ 2,000,000**

**Vote L50 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for the purchase from Canadian General Electric Company Limited of a heavy water plant at Port Hawkesbury, Nova Scotia.....** **\$ 3,000,000**

**Vote L55 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the purchase of heavy water for lease or resale to Canadian and foreign users.....** **\$ 5,000,000**

A-13 During the year advances of \$177,970,606 were made and repayments of \$23,964,144 were received.

An amount of \$36,790,907 in respect of interest accrued was capitalized and charged to this loan account and credited to uncollected interest capitalized.

Interest amounting to \$124,652,412 was received in respect of loans and was credited to non-tax revenue—return on investments.

**Housing**—No advances were made during the current fiscal year. Repayments during the year amounted to \$358,856 of which \$334 was in respect of capitalized interest and was credited to non-tax revenue—return on investments. The uncollected interest capitalized is applied against the loan account to arrive at the net total loans.

**Bruce heavy water plant**—Advances made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario are recorded in this account.

No advances were made during the year. Repayments during the year amounted to \$7,411,082 of which \$1,982,980 was capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loans.

**Commercial products division**—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ont. are recorded in this account.

There were no advances made during the year. Repayments totalled \$274,130 of which \$10,944 was capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loans.

**Douglas Point generating station**—Advances made to finance the construction of this station are recorded in this account.

No advances were made during the year. There were no repayments made during the year. The outstanding balance at March 31, 1977 was \$69,848,387.

**Gentilly I prototype reactor**—Advances made to finance the construction of the Candu-BLW 250 nuclear power station in Quebec are recorded in this account.

During the year advances totalling \$5,870,606 were made under the authority of Vote L45d, Appropriation Act No. 3, 1976 and P C 1977-912, March 30, 1977. There were no repayments made during the year.

**Gentilly II nuclear power station**—Advances made to finance a share in the construction of the Candu-PHW 600 generating station at Gentilly under agreement with the Province of Quebec and Hydro Quebec are recorded in this account.

During the year advances totalling \$59,000,000 were made under the authority of Vote L40, Appropriation Act No. 2, 1974 and PC 1974-1507, June 27, 1974, and Vote L45, Appropriation Act No. 3, 1975 and PC 1975-1057, May 8, 1975 and Vote L45, Appropriation Act No. 3, 1976 and PC 1976-923, April 27, 1976.

There were no repayments made during the year.

**Glace Bay production of heavy water**—Advances made to finance the production of heavy water at the Glace Bay plant are recorded in this account.

Advances totalling \$23,000,000 were made under authority of Vote L45, Appropriation Act No. 3, 1975 and PC 1975-1056, May 8, 1975, and Vote L45, Appropriation Act No. 3, 1976 and PC 1977-118, January 27, 1977. There were no repayments made during the year. During the year capitalized interest in the amount of \$4,029,717 was charged to this account and credited to uncollected interest capitalized.

The outstanding balance at March 31, 1977 was \$57,529,177.

**Glace Bay heavy water plant—Rehabilitation**—Advances made to finance the rehabilitation of the Glace Bay heavy water plant are recorded in this account.

There were no advances or repayments made during the year.

The outstanding balance at March 31, 1977 was \$162,761,190.

**Heavy Water Inventory**—Advances made to finance the production and purchase of heavy water for resale to Canada and foreign users are recorded in this account.

Advances totalling \$5,000,000 were made under the authority of Vote L55 Appropriation Act No. 2, 1976 and 1976-926, April 27, 1976. There were no repayments made during the year. During the year capitalized interest in the amount of \$32,761,190 was charged to this loan account and credited to uncollected interest capitalized.

The outstanding balance at March 31, 1977 was \$30,000,000.

**La Prade heavy water plant**—Advances made to finance the construction of the La Prade heavy water plant are recorded in this account.

Advances totalling \$37,000,000 were made under the authority of Vote L40, Appropriation Act No. 4, 1975 and PC 1975-1058, May 8, 1975. There were no repayments made during the year.

The outstanding balance at March 31, 1977 was \$137,000,000.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE A—Continued

*Lepreau Nuclear Station*—Advances made to finance a share in the construction of the nuclear generating station at Lepreau are recorded in this account.

Advances totalling \$44,100,000 were made under the authority of Vote L45, Appropriation Act No. 3, 1976 and PC 1976-924, April 27, 1976. There were no repayments made during the year.

The outstanding balance at March 31, 1977 was \$74,100,000.

*Nelson River power project*—Advances made to finance the construction of transmission facilities in connection with the Nelson River power project are recorded in this account.

Advances totalling \$1,000,000 were made under the authority of Vote L60, Appropriation Act No. 3, 1976 and PC 1976-925, April 27, 1976. There were no repayments made during the year.

The outstanding balance at March 31, 1977 was \$195,000,000.

*Pickering generating station*—Advances made to finance the company's share in the construction of this station are recorded in this account.

There were no advances made during the year.

Repayments totalling \$15,798,784 were made during the year. The outstanding balance at March 31, 1977 was \$79,311,086.

*Port Hawkesbury heavy water plant*—Advances made to finance the purchase, from Canadian General Electric Company Ltd., of a heavy water plant at Port Hawkesbury, Nova Scotia are recorded in this account.

Advances totalling \$3,000,000 were made under the authority of Vote L50, Appropriation Act No. 3, 1976 and PC 1976-928, April 27, 1976. There were no repayments made during the year.

The outstanding balance at March 31, 1977 was \$38,000,000.

*Sheridan Park engineering design office*—Advances made to finance the construction of this office are recorded in this account.

No advances were made during the current fiscal year. During the year there was a repayment to the loan account of \$121,291 of which \$3,330 was in respect of capitalized interest and was credited to non-tax revenue—return on investments. The uncollected interest capitalized is applied against the loan account to arrive at the net total loans.

A-14 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council loans totalling \$6,670,748 were made in the current year.

Interest in the amount of \$89,018,293 was received and credited to non-tax revenue—return on investments.

A-15 Under the provisions of the Canadian National Railways Capital Revision Act, c. 311, R.S., as amended the Minister of Finance was authorized:

- (a) to release the company from certain claims of Her Majesty amounting to \$736,385,405 being 50% of the indebtedness of the company to Her Majesty and the public as at December 31, 1951, in exchange for preferred stock of the company;
- (b) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the Consolidated Revenue Fund, preferred stock of the company to the total value not exceeding 3% of the gross revenue of the national company, to be used to meet expenditures for additions and betterments to the system;

With respect to (a) above, the principal amount of \$736,385,405 specified in schedule A of the Act was released in exchange for 736,385,405 shares of 4% preferred stock of the company.

With respect to (b) above the period was extended to December 31, 1971 by Section 14 of the Canadian National Railways Financing and Guarantee Act, 1969 and to December 31, 1973 by Section 13 of the Financing and Guarantee Act, 1973 and additional stock to the value of \$583,291,807 has been purchased.

During 1974-75 and 1975-76 stock to the value of \$120,468,941 was purchased under authority of Vote L66b, Appropriation Act No. 4, 1974 and Vote L70, Appropriation Act No. 3, 1975. In the year 1976-77 additional stock to the value of \$69,704,882 was purchased under authority of the following parliamentary appropriation:

**Vote L75** To authorize the Canadian National Railways to issue, and the Minister of Finance, to acquire, hold and subsequently dispose thereof 4% preferred stock of the Canadian National Railways in the same manner and for the same purposes as provided for in Sections 6 and 7 of the Canadian National Railways Capital Revision Act, 1952 and to authorize the Canadian National Railways

- (a) to make expenditures on equipment to the extent of twenty-five per cent of the cost of such equipment, and in respect of the balance of the cost thereof, make or arrange for one or more equipment issues, the aggregate cost of such equipment not to exceed in any event the sum of \$200,000,000, and
- (b) with the approval of the Governor in Council, to borrow money by the issue and sales of securities, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide amounts required for capital expenditures..... **\$ 70,700,000**

A-16 Under authority of Section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open accounts, Canadian Government Railways—Stores accounts, and the Saint John and Quebec Railway—Open and stores accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.



# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE A—Continued

A-17 This account was established under authority of Vote L75, Appropriation Act No. 3, 1975 for the granting of loans for capital purposes to the Canadian National Railways in the amount of \$135,000,000.

A repayment of \$2,800,668 was received during the current year. Interest of \$11,519,434 was received and credited to non-tax revenue—return on investments.

A-18 PC 1966-21/1046, June 2, 1966 approved advances to the  
(3) Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of \$57,169 was received in the current year.

A-19 This account records recoverable advances to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine U.S.A.

The procedure for repayment of the loans was established by PC 1954-43/733, May 20, 1954 and PC 1955-1224, August 16, 1955, which provided that: (a) the aggregate of the loans be repaid by the company in thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation, and (b) the annual payments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of \$24,508 was repaid by the company during the current fiscal year.

A-20 In this account is recorded a loan to the Canadian National Railway Company under authority of Vote 791, Appropriation Act No. 5, 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S. and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to \$7,000 was received and credited to non-tax revenue—return on investments.

A-21 *Petro-Canada*—The objects of the Corporation are (a) to engage in exploration for and the development of hydrocarbons and other types of fuel or energy; (b) to engage in research and development projects relating to fuel and energy resources; (c) to import, produce, transport, distribute, refine and market hydrocarbons of all descriptions; (d) to produce, distribute, transport and market other fuels and energy; and (e) to engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

*Common Shares*—This account records advances as authorized under Section 5(2) of the *Petro-Canada Act*—"the Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance approve".

Investments totalling \$180,000,000 were made during the year under the authority of Section 5(2) of the *Petro-Canada Act*. The outstanding balance at March 31, 1977 was \$280,000,000.

*Preferred Shares*—This account records advances as authorized under Vote L16b—"To deem any payment, in

respect of Canada's financial participation in the development and exploitation of the Athabasca Tar Sands, made pursuant to Energy, Mines and Resources Vote L12d, Appropriation Act No. 1, 1975, and Energy, Mines and Resources Vote L20, Main Estimates 1976-77, to have been advanced out of the Consolidated Revenue Fund to Petro-Canada, by way of subscription for preferred shares of the Corporation as described in Section 22 of the *Petro-Canada Act*"; and under the following parliamentary appropriation:

**Vote L20 Payments in accordance with terms and conditions approved by the Governor in Council, in respect of Canada's financial participation in the development and exploitation of the Athabasca Tar Sands .... \$110,000,000**

Investments totalling \$77,097,360 were made during the year under the authority of Vote L20, Appropriation Act No. 3, 1976, and PC 1976-796, April 6, 1976, and PC's 1976-1/1008, 1976-2/1008, and 1976-3/1008, April 27, 1976. The outstanding balance at March 31, 1977 was \$213,799,853.

A-22 This account reflects the government's investment in the  
(3) company.

A-23 This account is subject to the authority of the National Harbours Board Act Chapter 42, Statutes of Canada, 1936. A summary of outstanding balances of various harbours under the jurisdiction of the National Harbours Board follows:

	March 31, 1977	March 31, 1976	Net increase or decrease ( - )
	\$	\$	\$
(a) Chicoutimi.....	3,830,286	3,830,286	
(a) Churchill.....	8,857,289	8,857,289	
(a) Halifax.....	29,890,788	29,890,788	
(a) Montreal—Jacques Cartier Bridge, advances for payment of guaranteed interest.....	6,489,605	6,489,605	
(a) Quebec.....	52,075,243	52,075,243	
(a) Saint John.....	34,770,238	34,770,238	
(a) Trois-Rivières.....	3,987,356	3,987,356	
	139,900,805	139,900,805	
(b) Belledune.....	2,340,875	2,340,875	
(b) Halifax.....	4,690,133	4,412,731	277,402
(b) Montreal.....	194,642,699	194,642,699	
(b) Montreal—Retirement of Jacques Cartier Bridge Bonds.....	7,576,000	7,576,000	
(b) Vancouver.....	80,014,507	74,479,203	5,535,304
(b) Prince Rupert.....	19,973,751	17,446,613	2,527,138
(b) Sept-Îles.....	594,388	299,282	295,106
(b) Churchill.....	4,037,676	3,322,931	714,745
(b) Saint John.....	13,419,928	10,000,000	3,419,928
(b) Saint John's.....	297,630		297,630
(b) Chicoutimi.....	800,000		800,000
(b) Quebec.....	1,357,116		1,357,116
(b) Prescott.....	108,203		108,203
	329,852,906	314,520,334	15,332,572
	469,753,711	454,421,139	15,332,572
Less: charged to net debt.....	139,900,805	139,900,805	
	329,852,906	314,520,334	15,332,572

(a) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Halifax, expenditures subsequent to April 1, 1970, were treated as active loans. (See following comment).

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE A—Continued

(b) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Halifax, expenditures prior to April 1, 1970, are treated as non-active loans and have been charged to net debt. (See preceding comment).

During the current fiscal year principal repayments made by the Board amount to \$863,027.

Advances were authorized by parliamentary Vote L85, Appropriation Act No. 3, 1971, Vote L105, Appropriation Act No. 3, 1972, Vote L90, Appropriation Act No. 4, 1973, Vote L100, Appropriation Act No. 3, 1974, Vote L95, Appropriation Act No. 3, 1975.

Parliamentary appropriations are generally provided in connection with the accounts and during 1976-77 advances of \$16,195,599 were made to: Saint John's \$297,630, Halifax \$277,402, Saint John \$3,419,928, Sept-Îles \$295,106, Chicoutimi \$800,000, Quebec \$1,357,116, Prescott \$108,203, Churchill \$714,745, Vancouver \$6,398,331 and Prince Rupert \$2,527,138, under the authority of the following parliamentary appropriation:

**Vote L105 Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1976 .....** **\$ 42,169,000**

A-24 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year principal repayments made by the Authority amounted to \$55,372. Interest in the amount of \$1,023,801 was received and credited to non-tax revenue—return on investments. (See also Note F-26).

A-25 This account was established under authority of PC 1976-3250 and the following parliamentary appropriation:

**Vote L108b To authorize the conversion in accordance with terms and conditions approved by the Governor in Council, of outstanding loans and advances made from time to time to the Northern Transportation Company Limited to finance the acquisition of capital assets or for working capital, in the aggregate principal amount of \$24,900,000 to no par value common share capital of the Company .....** **\$ 1**

In accordance with the above Northern Transportation Company Limited issued to the Minister of Transport in Trust for Her Majesty in Right of Canada 249,000 shares of the capital stock of Northern Transportation Company Limited.

A-26 The advance of \$6,000,000 made to the Northern Transportation Company Limited during 1975-76 under authority of Vote L101b, Appropriation Act No. 1, 1976 and PC 1976-693 was converted to 60,000 no par value common shares of the company in accordance with Vote L108b, Appropriation Act No. 5, 1976 and PC 1976-3250. (See Note A-27).

Interest on loans and advances to the Northern Transportation Company Limited amounting to \$2,701,943 was received and credited to non-tax revenue—return on investments.

A-27 In this account are recorded loans to the Northern Transportation Company Limited to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

Vote L70, Appropriation Act No. 4, 1968, Vote L90, Appropriation Act No. 3, 1969, Vote L85, Appropriation Act No. 3, 1970, Vote L90, Appropriation Act No. 3, 1971, Vote L110, Appropriation Act No. 3, 1972, Vote L110a, Appropriation Act No. 1, 1973, Vote L95, Appropriation Act No. 4, 1973, Vote L105, Appropriation Act No. 3, 1974, Vote L100, Appropriation Act No. 3, 1975 authorized loans totalling \$76,500,000 to the Northern Transportation Company Limited. Loans to date were made under authority of PC 1969-361, PC 1969-1124, PC 1970-474, PC 1971-807, PC 1972-984, PC 1973-766, PC 1973-1233, PC 1974-995 and PC 1975-994 as follows:

- (a) \$2,000,000 (1968-69) repaid in full.
- (b) \$9,000,000 (1969-70) repaid in full.
- (c) \$8,100,000 (1970-71) repayment to date \$3,500,000.
- (d) \$3,000,000 (1971-72).
- (e) \$4,000,000 (1972-73).
- (f) \$29,000,000 (1973-74).
- (g) \$13,500,000 (1974-75).
- (h) \$5,500,000 (1975-76).

During the year outstanding loans in the amount of \$18,900,000 were converted to 189,000 no par value common shares of the company under authority of Vote L108b, Appropriation Act No. 5, 1976 and PC 1976-3250 (see note A-26). The conversion was applied to the loans listed above as follows:

- (c) \$4,600,000.
- (d) \$3,000,000.
- (e) \$1,000,000.
- (f) \$10,300,000.

A-28 The authority was incorporated under the St. Lawrence Seaway Authority Act c. 242 R.S. as amended for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 28 of the Act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that Parliament has authorized such loans. The Minister of Finance may also under Section 29 make temporary loans to the authority out of the Consolidated Revenue Fund, but such loans are not to exceed \$10,000,000 and are repayable within one year from the dates the loans were granted.

**Loans**—Interest bearing loans amounting to \$554,850,000 were made by Vote L106b, Appropriation Act No. 1 1976 and various appropriations in previous years. No loans were made during the current year. Repayments have amounted to \$2,400,000.

**Deferred interest**—Total interest of \$369,035,774 on the above loans was deferred in accordance with PC 1956-1048, July 12, 1956, PC 1961-1863, December 29, 1961, PC 1963-1912, December 27, 1963, PC 1964-2036, December 23, 1964, PC 1967-100, January 19, 1967 and PC 1968-163, January 25, 1968. However, interest in the total of \$152,628,758 was received to date.

No advances were made during the current fiscal year. During the year capitalized interest in the amount of



Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

\$28,000,000 was charged to this loan account and credited to uncollected interest capitalized. During the year there was a repayment to the loan account of \$3,798,728, all of which was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loans.

*Interest-free loans*—Under authority of various appropriation acts interest-free loans of \$72,500,000 were made to the authority in previous years.

A-29 These accounts record loans made to the Canadian Broadcasting Corporation of \$9,000,000 for working capital, \$197,880,410 for the purpose of capital expenditure and \$441,000 in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities pursuant to sub-section 39(2) of the Broadcasting Act. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

*Working capital*—Vote 759, Appropriation Act No. 2, 1961 provided for advances of \$3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966 provided for an additional advance of \$6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

PC 1961-3/453, March 30, 1961 provided that (a) the Corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with Section 33 of the Broadcasting Act; (b) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

PC 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the Corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the Consolidated Revenue Fund as requirements for it change during the year.

*Loans*—Additional loans totalling \$55,934,000 for capital expenditures were made under Vote L60, Appropriation Act No. 3, 1971, Vote L55, Appropriation Act No. 3, 1972, Vote L55, Appropriation Act No. 3, 1973, Vote L16b, Appropriation Act No. 4, 1974 and Vote L21b, Appropriation Act No. 1, 1976.

Additional loans in the amount of \$150,000 were approved under the following parliamentary appropriations:

**Vote L21b, Advances to the Canadian Broadcasting Corporation in respect of the Capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities in accordance with directions by the Governor in Council to the Corporation pursuant to sub-section 39(2) of the Broadcasting Act..... \$ 150,000**

**Vote L62d, To increase from \$9 million to \$19 million the amount that may be outstanding at any time of all amounts loaned or advanced in accordance with terms and conditions approved by the Governor in Council under this authority and under Vote 759, Appropriation Act No. 2, 1961 and Vote L12c, Appropriation Act No. 9, 1966: additional amount required..... \$ 10,000,000**

Vote L143b, Appropriation Act No. 1, 1970 authorized advances in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities. During 1970-71, loans of \$630,000 were made under this authority of which \$31,500 was repaid in 1976-77.

No repayments were received in 1976-77 for all loans to the Canadian Broadcasting Corporation per Appendix to PC 1974/856, April 9, 1974. All payments of principal and interest due after March 31, 1974, are deferred until March 31, 1979.

A-30 The Corporation was incorporated under the Teleglobe Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations. Section 12 of the Act provides that the Minister of Finance with the approval of the Governor in Council may pay to the Corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any moneys appropriated by Parliament.

Advances were authorized under Vote L10, Appropriation Act No. 4, 1973, Vote L10, Appropriation Act No. 3, 1974, Vote L10, Appropriation Act No. 3, 1975 and by the following parliamentary appropriation:

**Vote L15 Loans to Teleglobe Canada in accordance with Section 12 of the Teleglobe Canada Act for capital expenditures..... \$ 3,000,000**

Repayment of \$2,938,520 was made by the Corporation in the current year. Interest amounting to \$1,473,114 was received and credited to non-tax revenue—return on investments.

A-31 This account reflects the investment of the Crown in the capital stock of the company which was incorporated under Section 17 of the National Research Council Act c. N-14, R.S.C. 1970.

A-32 This account was established pursuant to the Northern Canada Power Commission Act to enable the Northern Canada Power Commission to construct and operate public utility plants in the Northwest Territories, the Yukon Territory and subject to the approval of the Governor in Council, elsewhere in Canada.

Advances to the Commission in 1975-76 totalled \$30,000,000 pursuant to Vote L80, Appropriation Act No. 3, 1975 and \$8,000,000 pursuant to Vote L80b, Appropriation Act No. 1, 1976. During the current year \$21,000,000 were advanced under the following parliamentary appropriation:

**Vote L85 Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act..... \$ 29,783,000**

Additional financial information may be found in:  
(1) Volume I  
(2) Volume II  
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## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE A—Continued

During the year capitalized interest in the amount of \$6,810,414 was charged to this loan account and credited to uncollected interest capitalized. There were no repayments in the current year. Interest of \$66 was received and credited to non-tax revenue—return on investments.

- A-33 This account was established pursuant to Section 14 of the Northern Canada Power Commission Act which authorized the payment to the Commission of \$50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

- A-34 The Canadian Commercial Corporation Act 10 Geo. VI, (3) 1946-47, c.40, c.35 R.S., 1968-69, c.28, c.6, R.S. 1970 was established to assist in the development of trade between Canada and other nations by exporting or importing in the capacity of principal or agent.

Section 8(1) of the Act states that advances not exceeding the aggregate of \$10,000,000 are to be made available to the Corporation for working capital requirements.

Section 8(2) of the Act states loans are made available to the Corporation not exceeding the aggregate of \$10,000,000.

During the year there were no loans or repayments made. Interest of \$323,547 was received and credited to non-tax revenue—return on investments. Not included in the closing balance is an amount of 420,953 covering interest receivable as at March 31, 1977.

- A-35 This account records loans to the Canadian Dairy Commission by the Minister of Finance pursuant to Section 16(1) of the Canadian Dairy Commission Act 1966-67, c. 34, s.1, R.S., c. C-7, for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any one time may not exceed \$300,000,000. Loans during the current year amounted to \$119,135,705 and repayments were \$102,708,514. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$26,686,713 was received and credited to non-tax revenue—return on investments during the current fiscal year. When a loan is made to the Commission the amount of the loan is credited to the deposit and trust account "Canadian Dairy Commission—Deposit account".

- A-36 The Canadian Film Development Corporation Act, c. 78, 1967, authorises the Canadian Film Development Corporation to foster and promote the development of feature film industry in Canada.

Section 18 of the Act, established a special account to be known as the Canadian Film Development Advance Account and authorized the sum of \$10,000,000 to enable the Corporation to carry out the provisions of the Act.

During 1972-73, an additional amount was provided under the Secretary of State, Vote 63 (a), whereby the amount originally appropriated in Section 18 (1) of the Canadian Film Development Corporation Act was increased from \$10,000,000 to \$20,000,000.

During 1975-76 an additional amount was provided under the Secretary of State, Vote 62 (a), Appropriation Act, No. 4, 1975, whereby the amount originally appropriated in Section 18 (1) of the Canadian Film Development Corporation Act, increased from \$20,000,000 to \$25,000,000.

During 1976-77, \$3,537,046 was advanced from the Consolidated Revenue Fund under this authority.

- A-37 Section 8(1) of the Livestock Feed Assistance Act, 1966-67, (3) c. 52, s.1, R.S., c. L-9, provides that the Canadian Livestock

Feed Board may, in furtherance of its objects, at any time when it is so authorized by regulation (a) buy or enter into contracts or agreements for the purchase of feed grain in Eastern Canada and British Columbia and in the designated area, but where any purchase is made by the Board within the designated area of grain then being purchased in that area by the Canadian Wheat Board, such purchase by the Board shall be made from the Canadian Wheat Board or an agent thereof; (b) within the provisions of any licence obtained in its name authorizing it to import feed grain, buy or enter into contracts or agreements for the purchase of feed grain outside Canada and import such feed grain into Canada; and (c) take delivery of, ship, store, handle and, subject to Sub-section (2), sell, or otherwise dispose of feed grain in Eastern Canada or British Columbia, and enter into contracts for the delivery, shipping, storage, handling, insurance and sale or other disposition of such feed grain.

Section 16(3) of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the Canadian Livestock Feed Board account. There shall be credited to the account all monies received from the sale or other disposition of feed grain by the Board pursuant to Sub-section (2) of Section 8 and to which shall be charged all amounts paid out under Section 16(2). No payment out of the Consolidated Revenue Fund under Section 16(2) shall exceed (a) the amount by which \$10,000,000 exceeds the balance of the account, and (b) any amount advanced under Section 17.

Section 17 directs that the Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of such advances at any time not to exceed \$50,000,000.

There were no transactions in this account during the year.

- A-38 This account was established to record loans made to the (3) Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976, to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. The aggregate amount outstanding at any time shall not exceed \$15,000,000.

PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation not exceeding in the aggregate \$1,500,000 to finance the acquisition of capital assets other than working capital.

Loans totalling \$11,800,000 were made during the current year and repayments of \$9,612,500 were received.

- A-39 The Surplus Crown Assets Act R.S., C. 260; 1953-54, C. 4; (3) 1966-67, C. 5 established the Crown Assets Disposal Corporation subject to specific or general instructions of the Minister to
- (a) convert surplus Crown Assets to basic materials;
  - (b) purchase, lease or otherwise acquire real or personal property for the purpose of its operations and sell, lease or otherwise dispose of such property; and
  - (c) do such other acts and things as the Board may deem incidental or conducive to the attainment of its objects or the exercise of its power.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE A—Continued

The closing balance of \$9,818,874 represents the government equity in the agency account. In order to record this as an active asset, the amount was charged to this account with a corresponding credit to uncollected interest capitalized.

During the current year gross credits to the asset account were \$706,808 and gross debits to uncollected interest capitalized amounted to \$706,808.

A-40 PC 1970-534 dated March 24, 1970 authorizes Crown Assets Disposal Corporation to retain a working capital balance up to \$300,000.00. During the year 1976-77, the working capital decreased to a negative balance which required an immediate advance of \$300,000 to enable the Corporation to carry on its normal business.

A-41 This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation.

Vote L20a, Appropriation Act No. 4, 1970 increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000 and by Vote L30b, Appropriation Act No. 2, 1974 to increase the aggregate outstanding from \$10,000,000 to \$20,000,000.

Loans made during 1976-77 amounted to \$12,218,000 and repayments were \$11,356,222.

Interest amounting to \$863,964 was received and credited to non-tax revenue—return on investment.

A-42 This account, which records the purchase of the shares of Loto Canada Inc., was authorized by the following parliamentary appropriation (Appropriation Act No. 4, 1976):

**Vote L27a To provide, in respect of Loto Canada**

- (a) for the purchase, for one dollar, of the shares of Loto Canada Inc.;
- (b) for working capital advances not exceeding \$5,000,000 to the said company on terms and conditions approved by the Governor in Council;
- (c) for the establishment of an account in the Accounts of Canada to be known as the National Lottery Account to which shall be credited the net revenues of Loto Canada Inc. paid to the Receiver General for Canada; and

to authorize payment out of the Consolidated Revenue Fund and to charge to the said Account

- (d) in the current fiscal year, for the purpose of physical fitness, amateur sports and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, of an amount not to exceed 5% of the amount credited to the said Account in the current fiscal year; and

- (e) subject to the amounts that may be paid pursuant to paragraph (d), in the fiscal years 1976-77, 1977-78 and 1978-79 on the last day of March, June, September and December of each such year, until the 31st day of December 1979,

- (i) of an amount not to exceed 12.5% of the amount to the credit of the said Account, to the government of each province, in proportion to the number of tickets sold by Loto Canada Inc. in each province in the three month period immediately preceding the month of the payment, and

- (ii) of an amount not to exceed 82.5% of the amount to the credit of the said Account, subject to any directions that are from time to time given by Order of the Governor in Council, to

- (A) the Régie des installations olympiques to assist in the financing of the deficit of the 1976 Olympic Games; and

- (B) the XI Commonwealth Games Canada (1978) Foundation to assist in the financing of the 1978 Commonwealth Games; and

to deem

- (f) Loto Canada Inc. to be an agent of Her Majesty in Right of Canada, and

- (g) the president, officers and employees of Loto Canada Inc. to be employees in the Public Service of Canada for the purposes of the Government Employees Compensation Act and any regulation made pursuant to Section 7 of the Aeronautics Act; and

to provide that any person who at the time of his employment with Loto Canada Inc. held a position in the Public Service shall, if he so elects continue to accrue and be eligible for all the severance pay, vacation leave, sick leave, compensation in lieu of vacation leave and insurance benefits that in the opinion of the Treasury Board he would have received had he remained an employee in the Public Service..... \$ 5,000,000

A working capital advance of \$4,999,999 was issued in July of the current fiscal year and subsequently repaid in September.

The balance in the account represents the purchase, for one dollar, of the shares of Loto Canada Inc.

A-43 This account was established by Vote L11c, Appropriation Act No. 1, 1971 and PC 1971-2/1228, June 21, 1971, to provide for acquisition and sale of uranium concentrates.

The general stockpiling of uranium concentrates was transferred to the Corporation under the authority of PC 1976-2/1001, April 27, 1976.

The transfer was made at the original acquisition cost to the Government of Canada of \$101,188,304.

There were no advances made during the year. Repayments totalling \$38,742,432 were made during the year.

The outstanding balance at March 31, 1977 was \$90,694,362.

A-44 The operation of this account, for the provision of working capital for the coal division of the Corporation, was authorized by Sub-section 19(2) of the Cape Breton Development Corporation Act and Vote L40a, Appropriation Act No. 4, 1975. The total amount outstanding at any one time is not to exceed \$25,000,000.

Advances during the current year totalled \$34,000,000 and repayments totalled \$24,000,000.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE A—Concluded

- A-45 This account was established by Vote L35, Appropriation Act No. 3, 1975 and by the following parliamentary appropriation:

**Vote L35 Loans to the Cape Breton Development Corporation in accordance with terms and conditions approved by the Governor in Council for the purpose of developing the Prince Coal Mine .....** **\$ 6,600,000**

Advances of \$6,600,000 were made in the current year and capitalized interest of \$1,042,674 was added to this account and credited to uncollected interest capitalized, bringing the total amount of loans outstanding to \$14,642,674. This is in accordance with the terms and conditions of the agreement entered into between Canada and Cape Breton Development Corporation with the approval of the Governor in Council.

- A-46 *Greenbelt*—Parliamentary votes in the fiscal years 1959-60 to 1970-71, inclusive, authorized loans of \$43,300,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. The total loans authorized were borrowed by March 31, 1974.

The principal and interest on these loans have been deferred until March 31, 1979. A bill will be introduced in Parliament at an appropriate time to delete the outstanding balance of the loans from the Accounts of Canada.

Repayments of \$100 were received during the year.

Interest on loans amounting to \$2,079,849 was accrued but not paid in accordance with the above.

*Excluding Greenbelt*—Loans of \$10,000,000 were made during the current year under the authority of the following parliamentary appropriation.

**Vote L40 Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the national capital region .....** **\$ 10,000,000**

Loans were authorized under Vote L30, Appropriation Act No. 3, 1973, Vote L30, Appropriation Act No. 3, 1974, Vote L30d, Appropriation Act No. 1, 1975 and Vote L35, Appropriation Act No. 3, 1976.

Repayments of \$2,204,561 were received during the year. Interest on loans, amounting to \$2,871,965 was received and credited to non-tax revenue—return on investments.

- A-47 Incorporated under Companies Act of 1934 by letters patent dated September 20, 1945, PC 1945/5929 approved advances to Canadian Arsenals Limited for the purpose of maintaining an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

There were no advances or repayments made during the year.

- A-48 The balance represents the investment of the Crown in the capital stock of this company. The accounts of the company and its wholly owned subsidiary, Eldorado Aviation Limited are audited by the Auditor General of Canada.

- A-49 *Loans*—This account was established to record loans to the company for the purpose of meeting capital and operating expenses under the authority of PC 1973-1772 dated June 26, 1973.

There were no advances or repayments.

During the current fiscal year, capitalized interest in the amount of \$3,631,498 was charged to this loan account and credited to uncollected interest capitalized. The uncollected interest capitalized is applied against the loan account to arrive at the net total loans.

- A-50 The Royal Canadian Mint Act c. 28, c. 71, 1968-69, was established with the object of minting coins in anticipation of profit and carrying out other related activities.

Section 18(1)(a) of the Act states that loans not exceeding in the aggregate \$5,000,000 can be made available to the Mint to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans can be made available for the purpose of financing the costs of capital projects that are approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time of loans made under Sub-section (1) shall not exceed \$35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed \$1,000,000.

During the year, a repayment of loans amounting to \$2,600,000 was received. As required by Section 21 of the Royal Canadian Mint Act \$1,721,974 was received and credited to Surplus-Return on Investments. Interest of \$2,298,277 was received and credited to non-tax revenue—return on investments. Not included in the closing balance is an amount of \$1,088,794 covering interest receivable as at March 31, 1977.

## SCHEDULE B

Loans, investments and advances  
Provincial and territorial governments

- B-1 This account records loans to provinces, provincial agencies and municipalities under authority of Vote L19a, Appropriation Act No. 4, 1971 in 1971-72 and 1972-73 for the purpose of assisting in the creation of employment. The Act also provided for the forgiveness of that portion of the principal amount equal to 75% of normal direct on-site payroll costs incurred and paid before June 1, 1972. Vote L11b, Appropriation Act No. 2, 1973 subsequently extended the period for forgiveness to June 30, 1972.

Vote L19a and various agreements between federal-provincial authorities provided for the capitalization of interest.

*Newfoundland—*

During the year no repayment of loans was credited to the account and no interest was credited to non-tax revenue—return on investments.

*Nova Scotia—*

During the year repayments of loans in the amount of \$292,459 were credited to the account. Interest of \$480,751 was received and credited to non-tax revenue—return on investments.

*Prince Edward Island—*

During the year there was a repayment to the loan account of \$9,794 of which \$1,233 was in respect of capitalized interest. The uncollected interest capitalized is applied

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE B—Continued

against the loan account to arrive at the net total loan. Interest in the amount of \$28,136 (of which \$1,233 was capitalized interest) was received and credited to non-tax revenue—return on investments.

#### *New Brunswick—*

During the year there was a repayment to the loan account of \$51,791 of which \$1,651 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$266,387 (of which \$1,651 was capitalized interest) was received and credited to non-tax revenue—return on investments.

#### *Quebec—*

During the year no repayment of loans was credited to the account. Interest of \$4,523,998 was received and credited to non-tax revenue—return on investments.

#### *Ontario—*

During the year repayments of loans in the amount of \$644,841 were credited to the account. Interest of \$1,164,377 was received and credited to non-tax revenue—return on investments.

#### *Manitoba—*

During the year repayments of loans in the amount of \$215,615 were credited to the account. Interest of \$484,124 was received and credited to non-tax revenue—return on investments.

#### *Saskatchewan—*

During the year there was a repayment to the loan account of \$49,069 of which \$386 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$97,034 (of which \$386 was capitalized interest) was received and credited to non-tax revenue—return on investments.

#### *Alberta—*

During the year repayments of loans in the amount of \$222,431 were credited to the account. Interest of \$828,296 was received and credited to non-tax revenue—return on investments.

#### *British Columbia—*

During the year there was a repayment to the loan account of \$431,584 of which \$391 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$1,117,181 (of which \$391 was capitalized interest) was received and credited to non-tax revenue—return on investments.

#### *Northwest Territories—*

During the year there was a repayment to the loan account of \$934 of which \$48 was in respect of capitalized interest.

The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$2,275 (of which \$48 was capitalized interest) was received and credited to non-tax revenue—return on investments.

**B-2** This account records overpayments of equalization payments made under authority of the Federal-Provincial Fiscal Arrangements Act, 1972 to the Provinces of Nova Scotia, Newfoundland, Saskatchewan, Quebec, Prince Edward Island and New Brunswick arising out of payments under the British North America Act, 1867 and amendments, as a result of the 1971 decennial census.

During the year the debits to the account amounted to \$82,717,000 and the credits were \$40,132,000.

**B-3** This account records loans to provinces, provincial agencies and municipalities under authority of Vote L13C, Appropriation Act No. 1, 1971 in 1970-71 and 1971-72 for the purpose of assisting in the creation of employment.

Vote L13c and various agreements between federal-provincial authorities provided for the capitalization of interest.

#### *Newfoundland—*

During the year no repayment of loans was credited to the account. Interest of \$472,862 was received and credited to non-tax revenue—return on investments.

#### *Nova Scotia—*

During the year no repayment of loans was credited to the account. Interest of \$324,435 was received and credited to non-tax revenue—return on investments.

#### *Prince Edward Island—*

During the year repayments of loans in the amount of \$14,202 were credited to the loan account. Interest of \$24,755 was received and credited to non-tax revenue—return on investments.

#### *New Brunswick—*

During the year no repayment of loans was credited to the account. Interest of \$398,288 was received and credited to non-tax revenue—return on investments.

#### *Quebec—*

During the year no repayment of loans was credited to the account. Interest of \$4,952,180 was received and credited to non-tax revenue—return on investments.

#### *Ontario—*

During the year repayments of loans in the amount of \$313,087 were credited to the loan account. Interest of \$267,530 was received and credited to non-tax revenue—return on investments.

#### *Manitoba—*

During the year repayments of loans in the amount of \$239,373 were credited to the loan account. Interest of \$460,006 was received and credited to non-tax revenue—return on investments.

#### *Alberta—*

During the year no repayment of loans was credited to the account. Interest of \$464,316 was received and credited to non-tax revenue—return on investments.



# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE B—Continued

### British Columbia—

During the year there was a repayment to the loan account of \$1,379,503 of which \$187 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$2,011,640 (of which \$187 was capitalized interest) was received and credited to non-tax revenue—return on investments.

- B-4 This account records loans to provinces, provincial agencies and municipalities under authority of Vote L12a, Appropriation Act No. 1, 1973 and Vote L13a, Appropriation Act No. 5, 1973, as defined in the Municipal Development and Loans Act in 1972-73 to 1975-76 inclusively for the purpose of assisting in the creation of employment. The Act also provided for the forgiveness of that portion of the principal amount equal to 50% of normal direct on-site payroll costs for the duration of the loan program plus an additional 50% for the periods December-May 1973, 1974 and 1975. The purposes of this Vote were extended by Vote L13a, Appropriation Act No. 1, 1974 which authorized in fiscal years subsequent to March 31, 1976 the consolidation of any loan made pursuant to that Vote which may include the amount of interest accrued thereon to the date of consolidation.

Vote L12a and various agreements between federal-provincial authorities provided for the capitalization of interest.

It is estimated that the loan balance of \$204,459,834 will be further reduced by about \$6.9 million of final loan forgiveness during 1977-78.

There were no advances issued during the current year.

### Newfoundland—

Loan forgiveness of \$1,500,570 was credited to the loan account during the current year. No interest was credited to non-tax revenue—return on investments.

### Nova Scotia—

Loan forgiveness of \$3,900,768 was credited to the loan account during the current year. Repayments of loans in the amount of \$124,396 were also credited to the account. Interest of \$735,938 was received and credited to non-tax revenue—return on investments.

### Prince Edward Island—

Loan forgiveness of \$34,485 was credited to the loan account during the current year. There was a repayment to the loan account of \$8,356 of which \$330 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$12,534 (of which \$330 was capitalized interest) was received and credited to non-tax revenue—return on investments.

### New Brunswick—

Loan forgiveness of \$390,010 was credited to the loan account during the current year. There was a repayment to the loan account of \$100,831 of which \$4,898 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$1,547,926 (of which \$4,897 was capitalized interest) was received and credited to non-tax revenue—return on investments.

### Quebec—

Loan forgiveness of \$198,143 was credited to the loan account during the current year. Interest of \$25,981,029 was received and credited to non-tax revenue—return on investments.

### Ontario—

Loan forgiveness of \$25,415,537 was credited to the loan account during the current year. Repayments of loans in the amount of \$6,624,343 were also credited to the account. Interest of \$8,728,998 was received and credited to non-tax revenue—return on investments.

### Manitoba—

Loan forgiveness of \$1,551,423 was credited to the loan account during the current year. No interest was credited to non-tax revenue—return on investments.

### Saskatchewan—

During the year repayments of loans in the amount of \$495,376 were credited to the account. Interest of \$111,863 was received and credited to non-tax revenue—return on investments.

### Alberta—

During the year there was a repayment to the loan account of \$355,018 of which \$1,719 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$645,395 (of which \$1,719 was capitalized interest) was received and credited to non-tax revenue—return on investments.

### British Columbia—

Interest capitalized during the current year resulted in a charge of \$1,443,560 to the loan account. Loan forgiveness of \$322,888 was credited to the account. There was a repayment to the loan account of \$525,414 of which \$14,749 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$1,243,706 (of which \$14,749 was capitalized interest) was received and credited to non-tax revenue—return on investments.

### Northwest Territories—

Interest capitalized during the current year resulted in a charge of \$56,286 to the loan account. Interest in the amount of \$29,281 was received and credited to non-tax revenue—return on investments.

- B-5 Loans and advances are recorded in these accounts to provide financial assistance for a wide range of projects necessary to economic expansion and social adjustment. The amounts shown as advances represent outlays made on incomplete projects. When a project is completed the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated, for and added to the amount of advances being transferred to loans for repayment. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council.

Financial assistance by means of advances is provided under authority of Vote L130, Appropriation Act No. 3,

# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE B—Continued

1969, Vote L25, Appropriation Act No. 3, 1970, Vote L25a, Appropriation Act No. 4, 1970, Vote L25, Appropriation Act No. 3, 1971, Vote L25, Appropriation Act No. 3, 1972, Vote L20, Appropriation Act No. 4, 1973, Vote L20, Appropriation Act No. 3, 1974, Vote L20, Appropriation Act No. 3, 1975 and the following parliamentary appropriation:

**Vote L15 Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council for the development of community and industrial infrastructure, and in accordance with the terms and conditions set out in the general development agreements and the subsidiary agreements authorized pursuant to Regional Economic Expansion Vote 10, Main Estimates 1976-77.....** **\$ 22,727,000**

### Special area agreements—

To finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Advances and loans to the provinces were as follows:

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
<b>Advances pursuant to Special Areas and Highways Agreements—</b>			
Newfoundland .....	24,744,346	41,582,566	— 16,838,220
Nova Scotia .....	13,951,719	13,806,406	145,313
New Brunswick .....	31,193,742	26,181,592	5,012,150
Quebec .....	19,093,977	28,682,411	— 9,588,434
Manitoba .....	816,008	907,207	— 91,199
Saskatchewan .....	3,381	3,381	
Alberta .....			
	89,803,173	111,163,563	— 21,360,390
<b>Loans pursuant to Special Areas and Highways Agreements—</b>			
Newfoundland .....	29,470,663	7,662,110	21,808,553
Nova Scotia .....	24,424,351	22,193,437	2,230,914
New Brunswick .....	20,051,040	20,499,439	— 448,399
Quebec .....	107,202,942	83,149,648	24,053,294
Manitoba .....	4,131,474	4,083,767	47,707
Alberta .....	4,518,308	4,633,793	— 115,485
	189,798,778	142,222,194	47,576,584

### Newfoundland—

Advances in the amount of \$1,656,823 were made in the current year under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated April 21, 1970 (b) PC 1971-1605, August 3, 1971 and agreement dated August 9, 1971; and (c) PC 1973-13/655, March 27, 1973 and agreement dated March 27, 1973; and (d) PC 1975-10/710 dated March 27, 1975.

An amount of \$17,545,266 was transferred from advances to loans and accrued interest of \$4,560,012 was charged to

the loan account and credited to uncollected interest capitalized. The advance account was credited with \$949,777 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of \$296,725 of which \$54,820 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$733,020 (of which \$54,820 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incomplete projects to the end of 1976-77 is \$5,451,314. This amount will be capitalized and added to the amount of the loans for repayment upon completion of these projects.

### Nova Scotia—

Advances in the amount of \$2,731,760 were made in the current year under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated June 12, 1970; (b) PC 1971-1997, September 21, 1971; (c) PC 1971-13/2171; October 19, 1971 and agreement dated October 22, 1971; (d) PC 1972-10/1515, July 11, 1972 and agreement dated July 20, 1972 and (e) PC 1973-3/2570, September 4, 1973, and (f) PC 1975-11/710 dated March 27, 1975.

An amount of \$2,461,720 was transferred from advances to loans and accrued interest of \$435,620 was charged to the loan account and credited to uncollected interest capitalized. The advance account was credited with \$124,727 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of \$666,427 of which \$98,396 was in respect of capitalized interest and credited to uncollected interest capitalized.

Interest of \$2,001,995 (of which \$98,396 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incomplete projects to the end of 1976-77 is \$1,732,142. This amount will be capitalized and added to the amount of the loan for repayment upon completion of these projects.

### New Brunswick—

Advances in the amount of \$5,098,478 were made in the current year under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated June 21, 1970; (b) PC 1971-1200, June 15, 1971; (c) PC 1971-1604, August 3, 1971 and agreement dated August 20, 1971 and (d) PC 1973-17/1179, May 22, 1973, and (e) PC 1975, 9/710 dated March 27, 1975.

The advance account was credited with \$86,328 respecting adjustments to prior year expenditures.

During the year there was a repayment of accrued interest of \$1,892,006 against incomplete projects and a principal repayment of \$448,399 to the loan account. Interest of \$3,443,670 (of which \$1,892,006 was accrued interest) was credited to non-tax revenue—return on investments.

Accrued interest on incomplete projects to the end of 1976-77 is \$2,056,134. It is expected that this accrued interest will be repaid in 1977-78.

### Quebec—

Advances in the amount of \$11,532,739 were made in the current year under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated June 8, 1970; (b) PC 1970-13/1718, October 6, 1970; (c) PC 1971-13/534, March 23, 1971; (d) PC 1972-1/556, March 22, 1972; (e) PC 1972-1/2490, October 12, 1972; (f) PC 1973-8/1757,

Additional financial information may be found in:

(1) Volume I

(2) Volume II

(3) Volume III

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE B—Continued

June 19, 1973; (g) PC 1973-2/2474, August 21, 1973; (h) PC 1974-4/461, March 5, 1974; (i) PC 1974-14/462, March 5, 1974; (j) PC 1974-15/663, March 26, 1974; and (k) PC 1975-16/102, January 23, 1975.

An amount of \$21,112,364 was transferred from advances to loans and accrued interest of \$3,889,438 was charged to the loan account and credited to uncollected interest capitalized. The advance account was credited with \$8,809 respecting adjustments to prior year expenditures.

During the year there was a principal repayment of \$948,507 to the loan account of which \$127,724 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$7,606,900 (of which \$127,724 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incomplete projects to the end of 1976-77 of \$1,577,247 will be capitalized and added to the amount of the loan for repayment completion of these projects.

*Manitoba—*

Advances in the amount of \$47,127 were made in the current year under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated May 11, 1970; (b) PC 1971-1603, August 3, 1971 and agreement dated August 26, 1971 and (c) PC 1973-11/330, February 13, 1973 and agreement dated March 12, 1973.

An amount of \$135,931 was transferred from advances to loans and accrued interest of \$23,392 was charged to the loan account and credited to uncollected interest capitalized.

The advance account was credited with \$2,394 respecting adjustments to prior year expenditures.

During the year there was a principal repayment of \$111,615 to the loan account of which \$22,458 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$366,403 (of which \$22,458 was capitalized interest) was received and credited to non-tax revenue—return on investments.

Accrued interest on incomplete projects to the end of 1976-77 of \$131,606 will be capitalized and added to the amount of the loans for repayment upon completion of these projects.

*Saskatchewan—*

Repayment of the balance of advance of \$3,381 is expected in 1977-78 as a result of repayment in prior years of \$164,907 on advances of \$168,288 made under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated May 12, 1970; and (b) PC 1972-11/1971, September 14, 1972 and agreement dated October 7, 1972.

*Alberta—*

During the year there was a repayment to the loan account of \$115,485 of which \$17,329 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$348,937 (of which \$17,329 was capitalized interest) was credited to non-tax revenue—return on investments.

*Atlantic Development Board carry-over projects—*

To finance certain water projects that were carried over from the Atlantic Development Board. Such advances were made pursuant to terms and conditions of agreements, entered into between Canada and the provinces in the Atlantic

region, with the approval of the Governor in Council. The department's policy applying to water projects and such agreements included a forgiveness provision to reflect recognition of shortfall in the usage of available capacity in the early years of such projects.

Loans to the provinces were as follows:

	1977	1976	Net increase or decrease (—)
	\$	\$	\$
Loans respecting Atlantic Development Board carry-over projects			
Newfoundland .....	1,332,319	1,346,004	— 13,685
Prince Edward Island .....	31,235	31,792	— 557
Nova Scotia .....	4,963,220	5,036,217	— 72,997
New Brunswick .....	1,077,003	1,094,571	— 17,568
	7,403,777	7,508,584	— 104,807

*Newfoundland—*

The project in this province was authorized by PC 1968-1/1767, September 17, 1968 and agreement dated September 19, 1968 and PC 1973-8/96, January 16, 1973 and agreement dated March 23, 1973.

During the year the loan account was credited with a repayment of \$13,685 of which \$229 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$58,760 (of which \$229 was capitalized interest) was credited to non-tax revenue—return on investments.

*Prince Edward Island—*

The project in this province was authorized by PC 1969-3/112, January 21, 1969 and agreement dated February 14, 1969.

During the year the loan account was credited with a repayment of \$140 and forgiveness of principal of \$417. Interest of \$4,170 (of which \$1,786 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

*Nova Scotia—*

The projects in this province were undertaken pursuant to authority of the following: (a) PC 1969-4/581, March 25, 1969 and agreement dated March 26, 1969; (b) PC 1969-5/581, March 25, 1969 and agreement dated March 26, 1969; (c) PC 1969-1/634, March 31, 1969 and agreement dated March 31, 1969; (d) PC 1970-12/365, March 3, 1970 and agreement dated March 25, 1970; (e) PC 1970-11/213, December 15, 1970 and agreement dated March 9, 1971 and (f) PC 1972-594, March 28, 1972 and agreement dated May 26, 1972.

During the year the loan account was credited with repayments of \$52,737 and forgiveness of principal of \$20,261 of which \$656 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$492,918 (of which \$656 was capitalized interest and \$110,011 was forgiveness of amortized interest) was credited to non-tax revenue.



# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE B—Continued

nue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provisions in the agreements and provincial reports on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

### New Brunswick—

The project in this province was authorized by PC 1969-2/463, March 11, 1969 and agreement dated March 26, 1969.

During the year the loan account was credited with a repayment of \$10,317 and forgiveness of principal of \$7,251 of which \$266 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$116,072 (of which \$266 was capitalized interest and \$33,713 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

### Agricultural service centres—

To assist provincial and municipal authorities to construct or expand water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region. Advances and loans to the provinces were as follows:

	1977	1976	Net increase or decrease (—)
	\$	\$	\$
Agricultural service centres—			
Advances—			
Manitoba .....	12,398	66,706	— 54,308
Saskatchewan .....	4,176	30,893	— 26,717
Alberta .....	36,387	60,001	— 23,614
	52,961	157,600	— 104,639
Agricultural service centres—			
Loans—			
Manitoba .....	4,254,979	2,694,557	1,560,422
Saskatchewan .....	5,960,790	4,227,631	1,733,159
Alberta .....	756,210	912,704	— 156,494
	10,971,979	7,834,892	3,137,087

### Manitoba—

The projects in this province were authorized pursuant to (a) PC 1971-4/838, May 4, 1971 and agreement dated June 17, 1971; (b) PC 1972-20/1592, July 27, 1972 and agreement dated August 1, 1972; and the following subsidiary agreements; (c) PC 1973-2531, August 21, 1973 and agreement dated September 18, 1973; (d) PC 1973-2975, October 4, 1973 and agreement dated October 31, 1973; and (e) PC 1973-3358, October 23, 1973 and agreements dated December 3, 1973; (f) PC 1973-2530, August 21, 1973 and agreement dated September 18, 1973; (g) PC 1974-630, March 19, 1974 and agreement dated July 31, 1974; (h) PC 1974-838, April 9, 1974 and agreement dated August 22, 1974; (i) PC 1974-1386, June 13, 1974 and agreement dated Septem-

ber 26, 1974; (j) PC 1974-1448, June 30, 1974 and agreement dated September 26, 1974; (k) PC 1975-613, March 18, 1975 and amended agreement dated May 7, 1975; (l) PC 1975-1576, July 8, 1975 and agreement dated August 12, 1975; (m) PC 1975-2326, October 2, 1975 and agreement dated January 20, 1976; (n) PC 1976-242, February 3, 1976 and agreement dated May 13, 1976; (o) PC 243, February 3, 1976 and agreement dated May 28, 1976; (p) PC 1976-978, April 27, 1976 and agreement dated July 3, 1976; (q) PC 1976-1178/2493, October 7, 1976 and agreement dated December 8, 1976 and PC 1977-212 February 3, 1977.

Advances in the amount of \$1,516,736 were made during the current year. In accordance with terms of the agreement, advances of \$1,569,891 were transferred to the loan account. Accrued interest of \$57,017 was charged to the loan account and credited to uncollected interest capitalized. The advances account was credited with \$1,153 respecting adjustment to prior year expenditures. During the year there was a principal repayment of \$66,487 to the loan account of which \$1,761 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$230,023 (of which \$1,761 was capitalized interest) was credited to non-tax revenue—return on investments.

### Saskatchewan—

The projects in this province were authorized pursuant to (a) PC 1972-20/1592, July 27, 1972 and agreement dated July 31, 1972 and the following subsidiary agreements: (b) PC 1973-419, February 20, 1973 and agreement dated March 27, 1973; (c) PC 1973-535, March 6, 1973 and agreement dated March 27, 1973; (d) PC 1973-2532, August 21, 1973 and agreement dated August 16, 1973; (e) PC 1973-2976, October 4, 1973 and agreement dated October 10, 1973; (f) PC 1973-2977, October 4, 1973 and agreement dated October 24, 1973; (g) PC 1973-3543, November 6, 1973 and agreement dated December 12, 1973; (h) PC 1974-36, January 8, 1974, and agreement dated February 28, 1974; (i) PC 1974-98, January 15, 1974 and agreement dated February 28, 1974; (j) PC 1974-566, March 12, 1974 and agreement dated April 23, 1974; (k) PC 1974-839, April 9, 1974 and agreement dated May 23, 1974; (l) PC 1974-981, April 30, 1974 and agreement dated May 23, 1974; (m) PC 1974-1247, May 30, 1974 and agreement dated July 8, 1974; (n) PC 1974-1248, May 30, 1974 and agreement dated July 8, 1974; (o) PC 1974-1385, June 13, 1974 and agreement dated July 8, 1974; (p) PC 1974-1675, July 23, 1974 and agreement dated September 5, 1974; (q) PC 1974-1676, July 23, 1974 and agreement dated September 5, 1974; (r) PC 1974-1881, August 14, 1974 and agreement dated August 26, 1974; (s) PC 1974-2665, December 3, 1974 and agreement dated January 20, 1975; (t) PC 1975-1740, March 3, 1975 and agreement dated July 22, 1975; (u) PC 1975-1577, July 8, 1975 and agreement dated July 14, 1975; (v) PC 1975-1578, July 8, 1975 and agreement dated July 31, 1975; (w) PC 1975-1579, July 8, 1975 and agreement dated August 12, 1975; (x) PC 1975-1741, July 22, 1975 and agreement dated August 26, 1975; (y) PC 1975-1742, July 26, 1975 and agreement dated October 16, 1975; (z) PC 1975-1743, July 26, 1975 and agreement dated September 11, 1975; (3) PC 1975-1834, July 29, 1975 and agreement dated November 5, 1975; (4) PC 1975-1835, July 29, 1975 and agreement dated August 26, 1975; (5) PC 1975-1988, August 27, 1975 and agreement dated September 25, 1975; (6) PC 1975-2570, October 28, 1975 and agreement dated January 28, 1976; (7) PC 1975-2182, September 18, 1975 and agreement dated October 16, 1975; (8) PC 1976-497, March 2, 1976 and agreement dated May 5, 1976; (9) PC 1976-1470, June 5, 1976 and agreement dated July 13, 1976;

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
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## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE B—Continued

(10) PC 1976-2187, September 8, 1976 and agreement dated October 29, 1976; (11) PC 1976-2188, September 8, 1976 and agreement dated October 29, 1976; (12) PC 1976-2401 September 28, 1976 and agreement dated December 8, 1976; (13) PC 1976-2498, October 7, 1976 and agreement dated December 8, 1976; (14) PC 1976-2944, November 25, 1976 and agreement dated January 24, 1977 and PC 1977-211, February 3, 1977.

Advances in the amount of \$1,929,308 were made during the current year. In accordance with the terms of the agreement, advances of \$1,894,067 were transferred to the loan account. Accrued interest of \$121,730 was charged to the loan account and credited to uncollected interest capitalized. The advance account was credited with \$61,958 respecting adjustments to prior year expenditures. During the year there was a principal repayment of \$282,638 credited to the loan account of which \$9,195 was in respect of capitalized interest. Interest of \$388,484 (of which \$9,195 was capitalized interest) was credited to non-tax revenue—return on investments.

*Alberta—*

The projects in this province were authorized pursuant to (a) PC 1973-11/2667, September 11, 1973 and agreement dated September 14, 1973; (b) PC 1974-982, April 30, 1974 and agreement dated June 7, 1974; (c) PC 1974-1248, May 30, 1974 and agreement dated July 8, 1974 (d) PC 1974-2012, September 10, 1974 and agreement dated December 18, 1974; (e) PC 1974-2663, December 3, 1974; (f) PC 1974-2664, December 3, 1974, and agreement dated August 28, 1975; (g) PC 1975-306, February 11, 1975 and agreement dated July 2, 1975; (h) PC 1975-612, March 18, 1975 and agreement dated May 8, 1975; (i) PC 1975-1352, June 12, 1975 and agreement dated September 25, 1975; (j) PC 1975-1353, August 6, 1975 and agreement dated September 11, 1975 and (k) PC 1976-3121 December 16, 1976.

Advances in the amount of \$514,676 were made during the year. In accordance with the terms of the agreement, advances of \$533,572 were transferred to the loan account. Accrued interest of \$27,617 was charged to the loan account and credited to uncollected interest capitalized. The advance account was credited with \$4,719 respecting adjustments to prior year expenditures.

During the year there was a principal repayment of \$717,683 credited to the loan account of which \$29,164 was in respect of capitalized interest. Interest of \$36,389 (of which \$29,164 was capitalized interest) was credited to non-tax revenue—return on investments.

B-6 The Atlantic Provinces Power Development Act authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The Act further provided that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the Act to such extent as the Minister may direct.

PC 1958-223, February 7, 1958 and PC 1961-1003, July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provided that assistance in respect of the construction and equipping of the power projects will be given by Canada through the Northern Canada Power Commission

pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects.

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
Loans pursuant to the Atlantic Provinces Power Development Act—			
Newfoundland .....	96,844,557	97,917,130	- 1,072,573
Nova Scotia .....	58,320,370	59,358,791	- 1,038,421
New Brunswick .....	56,252,423	57,293,172	- 1,040,749
	211,417,350	214,569,093	- 3,151,743

*Newfoundland—*

This account records loans made under authority of the following: (a) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (b) PC 1965-406, March 5, 1965; and (c) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

During the year there was a repayment to the loan account of \$1,072,573 of which \$77,809 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$6,813,148 (of which \$77,809 was capitalized interest) was credited to non-tax revenue—return on investments.

*Nova Scotia—*

This account records loans made under authority of the following: (a) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (b) PC 1959-1229, September 24, 1959 and PC 1961-90, January 24, 1961; (c) agreement dated August 31, 1959 between the Northern Canada Power Commission and the Nova Scotia Power Commission; and (d) PC 1972-11/707, April 12, 1972 and agreement dated May 31, 1972 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

During the year there was a repayment to the loan account of \$1,038,421 of which \$69,841 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$3,909,236 (of which \$69,841 was capitalized interest) was credited to non-tax revenue—return on investments.

*New Brunswick—*

This account records loans made under authority of the following: (a) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (b) PC 1962-403, March 22, 1962; and (c) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

During the year there was a repayment to the loan account of \$1,040,749 of which \$56,310 was in respect of capitalized interest and credited to uncollected interest capitalized. Interest of \$3,505,242 (of which \$56,310 was capitalized interest) was credited to non-tax revenue—return on investments.



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE B—Continued

B-7 This account records loans to the Province of Nova Scotia for their purchase of shares of the capital stock of Metropolitan Area Growth Investments Limited in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L32a, Appropriation Act No. 1, 1973.

Interest in the amount of \$349,930 was received and credited to non-tax revenue—return on investments.

B-8 This account was established under authority of Vote L158a, Appropriation Act No. 4, 1969 to authorize loans to the Province of Nova Scotia in the current and subsequent fiscal years, in the amount of \$430,000 in accordance with terms and conditions approved by the Governor in Council for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

During the year a repayment of \$28,666 was received while interest amounting to \$21,788 was received and credited to non-tax revenue—return on investments.

B-9 This account records loans to the Province of Prince Edward Island, representing financial assistance for the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area", under authority of Vote L125, Appropriation Act No. 3, 1969, Vote L20, Appropriation Act No. 3, 1970, Vote L20, Appropriation Act No. 3, 1971, Vote L20, Appropriation Act No. 3, 1972, Vote L15, Appropriation Act No. 4, 1973, Vote L15, Appropriation Act No. 3, 1974 and Vote L15, Appropriation Act No. 3, 1975.

There was a capital repayment of \$81,194 bringing total loans outstanding, under this development plan, to \$12,484,862 as at March 31, 1977. Interest of \$993,956 was credited to non-tax revenue—return on investments.

B-10 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, Vote 504, Appropriation Act No. 5, 1958, Vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, Vote L30b, Appropriation Act No. 2, 1966 and Vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$42,425 were received. Interest in the amount of \$27,471 was received and credited to non-tax revenue—return on investments.

B-11 This account, set up under the authority of PC 1968-1287, recorded the principal notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1969-70.

Repayments of \$2,070,870 during the year reduced the outstanding amount of notes to \$137,130 at March 31, 1977.

B-12 This account was established under authority of Vote L50, Appropriation Act No. 3, 1974. Under this authority and Vote L55, Appropriation Act No. 3, 1975 loans totalling \$70,000,000 were made to the Province of Quebec to assist in financing the construction of Autoroute 13.

During the current year a repayment of \$10,840,751 was received and interest in the amount of \$6,963,877 was credited to non-tax revenue—return on investments.

B-13 Advances made to finance a share in the construction of transmission facilities in connection with the Nelson River System under the agreement with the Province of Manitoba and the Government of Canada are recorded in this account. During the year, advances totalling \$59,620,000 were made under authority of Vote L15, Appropriation Act No. 3, 1975 and PC 1975-1486, June 27, 1975 and under the following parliamentary appropriations:

**Vote L15 Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections..... \$ 18,950,000**

**Vote L15d Loans, in accordance with terms and conditions approved by the Governor in Council, to assist in financing regional electrical interconnections..... \$ 41,900,000**

There were no repayments made during the year. The outstanding balance at March 31, 1977 was \$59,620,000.

B-14 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects.

Principal received in the current fiscal year amounted to \$63,515 and interest amounting to \$13,688 was received and credited to non-tax revenue—return on investments.

B-15 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the Consolidated Revenue Fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000.

A statement of changes in the account during the current fiscal year follows:

	Paid to Province of Ontario	Received from Province of Ontario	Received from Province of Manitoba	Total Charges
	\$	\$	\$	\$
Lake of the Woods.....	49,628	12,844	61,698	24,914
Lac Seul .....	16,800	2,178	16,411	1,789
	66,428	15,022	78,109	26,703

B-16 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal government pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act 1947 which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period.

During the year credits to the account amounted to \$3,693,679 which represents repayments. Interest of \$90,592 on that portion of the indebtedness of each province which

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE B—Continued

represented the amount of loans for capital and ordinary governmental purposes was received and credited to non-tax revenue—return on investments.

B-17 By agreement with the Province of Manitoba, dated December 20, 1962, certain of the expenditures on the Shellmouth Dam and Portage Diversion are shareable with the province.

B-18 This account records treasury bills received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project. Interest on treasury bills, amounting to \$661,370 was received and credited to non-tax revenue—return on investments.

B-19 Loans to the Government of the Northwest Territories authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1976 totalled \$119,546,553. During the current year, additional loans of \$4,550,000 were issued and repayments amounted to \$377,670. Interest on loans of \$1,197,473 was received and credited to non-tax revenue—return on investments. Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

(a) *Capital expenditure—Education*—Loans still outstanding in respect to education amounted to \$489,024 and no additional loans were made in the current year. PC 1975-1188 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred until March 31, 1979.

(b) *Second mortgage loans*—Outstanding loans as of March 31, 1976 in respect to second mortgages amounted to \$360,959. There were no loans made under the following parliamentary appropriation:

**Vote L50 Loans to the Government of the Northwest Territories, in accordance with terms and conditions approved by the Governor in Council for the making of second mortgage loans to residents of the Territory for the purchase of construction of houses in the Territory under the National Housing Act** ..... **\$ 20,000**

Repayments in respect of second mortgage loans amounted to \$11,476 and interest of \$28,412 was credited to non-tax revenue—return on investments.

(c) *Low cost housing loans*—Loans for the construction of low cost houses or rental houses for non-Indians and non-Eskimos outstanding as of March 31, 1976 amounted to \$3,683,966.

Repayments in respect to loans for low cost housing amounted to \$32,335 and interest of \$42,251 was credited to non-tax revenue—return on investments. PC 1975-1188 authorized \$3,054,193 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(d) *Capital expenditures*—Loans in this regard outstanding as of March 31, 1976 totalled \$98,949,173 and no further loans were made in the current year. PC 1975-1188 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred until March 31, 1979.

(e) *Development of new sub-divisions at Hay River*—Loans outstanding as of March 31, 1976 in respect to Hay River totalled \$1,061,686 and no further loans were made in the current year. Repayments of \$8,566 were received and interest of \$7,836 was credited to non-tax revenue—

return on investments. PC 1975-1188 authorized \$920,814 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(f) *Establishment of the Capital at Yellowknife*—Loans to the Town of Yellowknife as of March 31, 1975 amounted to \$1,910,307 and no additional loans were made in the current year. Repayments of \$6,745 were received and interest of \$14,389 was credited to non-tax revenue—return on investments. PC 1975-1188 authorized \$1,741,020 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(g) *Third party loans*—Loans to the Government of the Northwest Territories for relending to municipalities and school districts that were outstanding as of March 31, 1976 amounted to \$13,091,438. In the current year, additional loans of \$4,550,000 were issued under the following parliamentary appropriation:

**Vote L55 Loans to the Government of the Northwest Territories, in accordance with terms and conditions approved by the Governor in Council for capital projects and the making of loans to municipalities and school districts for capital projects** ..... **\$ 5,700,000**

Repayments of \$318,548 were received during the current fiscal year and interest of \$1,104,585 was credited to non-tax revenue—return on investments.

B-20 This account was established to record loans made under authority of Vote L82a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Northwest Territories, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Loans issued in the current year totalled \$627,345 and repayments amounted to \$222,221.

Interest in the amount of \$282,480 was received and credited to non-tax revenue—return on investments.

Pursuant to Vote 35d, Appropriation Act No. 1, 1977 and in accordance with an agreement between the Minister of Indian Affairs and Northern Development and the Commissioner of the Northwest Territories, the administration and operation of the fund was transferred to the Government of the Northwest Territories as a transfer payment which included principal of \$2,142,166 and accrued interest of \$101,333.

B-21 Loans to the Government of the Yukon Territory, including the City of Whitehorse, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1976 totalled \$50,491,715. During the current year, additional loans of \$2,983,640 were issued and repayments amounted to \$486,304. Interest on loans of \$600,329 was received and credited to non-tax revenue—return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

(a) *Second mortgage loans*—Loans outstanding in respect to second mortgages as of March 31, 1976 amounted to \$148,362.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE B—Concluded

No loans were made in the current year under the following parliamentary appropriation:

**Vote L40 Loans to the Government of the Yukon Territory in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act.....** **\$ 150,000**

In the current year, repayments of \$1,967 were received and interest of \$10,052 was credited to non-tax revenue—return on investments.

(b) *Low cost housing loans*—Outstanding loans in respect to low cost housing amounted to \$1,116,820 as of March 31, 1976 and no additional loans were issued in the current year. Repayments of \$29,186 were received and interest of \$83,158 was credited to non-tax revenue—return on investments.

(c) *Unforeseen capital expenditures, 1957-62*—Pursuant to Vote 671, Appropriation Act No. 2, 1962, a loan in the amount of \$500,000 was made to the Government of the Yukon Territory for unforeseen capital expenditures during the period April 1, 1957 to March 31, 1962. The outstanding amount as of March 31, 1976 was \$232,156. PC 1975-1189 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred until March 31, 1979.

(d) *Capital expenditures*—Loans in this regard outstanding as of March 31, 1976 totalled \$43,759,459.

During the fiscal year, repayments for capital expenditures totalled \$106,826 and interest of \$111,791 was received and credited to non-tax revenue—return on investments. PC 1975-1189 authorized \$42,184,532 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(e) *Third Party—Capital project loans*—Loans outstanding as of March 31, 1976 totalled \$4,144,040.

During the current year additional loans of \$1,392,000 were made pursuant to Vote L45, Appropriation Act No. 3, 1975 and \$1,591,640 under the following parliamentary appropriation:

**Vote L45 Loans to the Government of the Yukon Territory, in accordance with terms and conditions approved by the Governor in Council for capital projects and the making of loans to municipalities for capital projects.....** **\$ 5,100,000**

During the year, a repayment of \$306,011 was received and interest of \$366,593 was credited to non-tax revenue—return on investments.

(f) *City of Whitehorse*—Loans to the City of Whitehorse authorized by various parliamentary authorities in previous years that were still outstanding as of March 31, 1976 totalled \$1,090,878. These loans were issued for the purpose of constructing a hospital and establishing and renovating a water and sewer system. No additional loans were issued in the current year, however, repayment of

\$42,314 were received and interest of \$28,735 was credited to non-tax revenue—return on investments. PC 1975-1189 authorized \$454,968 of principal and interest due after March 31, 1976 be deferred until March 31, 1979.

B-22 This account was established to record loans made under authority of Vote L81a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$226,800 and credits totalled \$188,794. Interest in the amount of \$182,893 was received and credited to non-tax revenue—return on investments.

B-23 This account records overpayments arising out of payments under the Provincial Tax Agreement. In the year 1976-77, overpayments amounted to \$70,893,501.

### SCHEDULE C

#### Loans, investments and advances

#### National governments, including developing countries

C-1 These accounts relate to loans, as authorized by Section 23, Export Credits Insurance Act and various orders in council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of \$15,265,000 represented annual repayments of \$2,307,000 by the Government of Belgium (final payment), \$8,368,000 by the Government of France and \$4,590,000 by the Government of The Netherlands (final payment). Interest of \$685,860 received on these loans was credited to non-tax revenue—return on investments.

C-2 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 as authorized by the War Appropriation Act, 1945, by receipt from the government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is \$82,000. Payment of \$656,000 was received in 1962-63 in respect of bonds maturing during an 8-year period to December 31, 1969. A repayment of \$82,000 was received in 1976-77. Interest of \$4,920 was received and credited to non-tax revenue—return on investments.

C-3 This account records loans to the Government of Jamaica to provide for economic assistance. The maturity date of all loans under this agreement is May, 1977. The following parliamentary appropriation (Appropriation Act No. 5, 1976) authorized the establishment of this account:

**Vote L13b Special Program—Loan to the Government of Jamaica for economic assistance in accordance with terms and conditions approved by the Governor in Council.....** **\$ 25,000,000**

Advances during the current fiscal year amounted to \$25,000,000.

C-4 Under authority of the United Kingdom Financial Agreement Act, 1946 a credit of \$1,250,000,000 was extended to

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE C—Continued

the Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior of January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 30 annual instalments beginning on that date with interest at the rate of 2% per annum. The agreement as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965, 1968 and 1976 was deferred. The decrease in the account was due to principal of \$22,985,308 due on December 31, 1976. Both interest and principal due December 31, 1976 were deferred. (See C-5 and C-6).

C-5 This account was set up under authority of the United Kingdom Financial Agreement Act, 1946 to record on the government's books the deferred interest on the loan in the preceding note. Interest totalling \$115,802,214 has been deferred and of this amount \$14,724,946 pertains to the current fiscal year. No repayments were made to this account during the year. The uncollected interest capitalized is applied against the account to arrive at the net total loan. Interest at the rate of 2% per annum in the amount of \$2,021,545 was received and credited to non-tax revenue—return on investments.

C-6 This account was set up under the authority of the United Kingdom Agreement Act, 1946 to record the deferred principal on the loan in the preceding Note C-4. Principal totalling \$94,990,863 has been deferred and of this amount \$22,985,308 pertains to the current fiscal year. Interest received in the amount of \$1,440,111 was credited to non-tax revenue—return on investments.

C-7 Vote L14a, Appropriation Act No. 10, 1964; Vote L25, Appropriation Act No. 2, 1966; Vote L25, Appropriation Act No. 9, 1966; Vote L30, Appropriation Act No. 7, 1967; Vote L25, Appropriation Act No. 4, 1968; Vote L25, Appropriation Act No. 3, 1969; Vote L25, Appropriation Act No. 3, 1970; Vote L26b, Appropriation Act No. 1, 1972; Vote L35, Appropriation Act No. 1, 1973; Vote L30, Appropriation Act No. 4, 1973; Vote L35, Appropriation Act No. 3, 1974, and Vote L35, Appropriation Act No. 3, 1975 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

**Vote L35 International Development Assistance—Special loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical, educational and social development assistance as may be agreed upon by Canada and the developing countries or recognized international development institutions and to cancel, effective March 31, 1977, outstanding authorities under External Affairs Vote L35, Appropriation Act No. 3, 1976, and**

(d) to provide that during the thirty days immediately following the end of the fiscal year payments may be

made pursuant to the authorities referred to in paragraphs (a), (b) and (c) in respect of liabilities and obligations incurred prior to the end of that fiscal year, and such payments may be charged in the accounts for the fiscal year ..... \$200,000,000

C-7 Loans were made to the various governments as follows:

	Balance as at March 31, 1977	Balance as at March 31, 1976	Net increase or decrease (—)
	\$	\$	\$
Afghanistan .....	1,272,152	1,272,152	
Algeria .....	17,915,110	13,601,248	4,313,862
Antigua .....	1,104,016	277,178	826,838
Argentina .....	756,000	756,000	
Bangladesh .....	17,867,253	17,705,180	162,073
Barbados .....	7,657,349	6,563,262	1,094,087
Belize .....	2,008,593	2,000,000	
Benin .....	14,008,593	11,881,922	2,126,671
Bolivia .....	1,717,000	1,717,000	
Botswana .....	35,689,599	35,240,541	449,058
Brazil .....	11,487,750	10,251,932	1,235,818
Burma .....	1,655,850	1,655,850	
Cameroun .....	14,399,456	9,842,426	4,557,030
Chile .....	7,982,477	8,165,346	— 182,869
Colombia .....	20,058,227	17,704,075	2,354,152
Congo Brazzaville .....	8,662,171	6,904,536	1,757,635
Cuba .....	6,155,956	3,213,842	2,942,114
Dominica .....	493,642	354,435	139,207
Dominican Republic .....	7,279,391	5,674,111	1,605,280
East African Community <sup>(1)</sup> .....	46,360,745	40,523,264	5,837,481
Ecuador .....	11,263,788	10,596,305	667,483
El Salvador .....	4,508,193	4,680,131	— 171,938
Ghana .....	30,118,251	24,875,469	5,242,782
Grenada .....	609,819	402,500	207,319
Guatemala .....	500,000	500,000	
Guyana .....	14,692,285	13,216,189	1,476,096
India .....	421,724,530	403,776,550	17,947,980
Indonesia .....	82,917,776	75,561,174	7,356,602
Ivory Coast .....	12,146,510	9,089,687	3,056,823
Jamaica .....	18,876,697	18,068,621	808,076
Kenya .....	12,472,200	7,785,733	4,686,467
Korea .....	868,907	912,352	— 43,445
Laos .....	2,500,000		2,500,000
Malawi .....	26,358,841	24,034,007	2,324,834
Malaysia .....	6,780,598	6,278,613	501,985
Mali .....	11,458		11,458
Malta .....	464,293	439,884	24,409
Mexico .....	112,240	112,240	
Morocco .....	5,075,448	4,467,580	607,868
Nepal .....	2,495,398	2,495,398	
Nicaragua .....	1,577,171	1,191,269	385,902
Niger .....	40,137,210	37,035,853	3,101,357
Nigeria .....	49,053,678	43,856,978	5,196,707
Pakistan .....	227,113,466	177,916,344	49,197,122
Paraguay .....	799,854	799,854	
Peru .....	554,225	285,078	269,147
Philippines .....	1,190,097		1,190,097
St Lucia .....	556,062	533,254	22,808
St Vincent .....	1,051,772	479,673	572,099
Senegal .....	5,802,805	2,929,930	2,872,875
Sri Lanka .....	37,539,789	29,566,676	7,973,113
Swaziland .....	434,700		434,700
Tanzania .....	70,641,114	63,498,925	7,142,189
Thailand .....	994,989	994,989	
Togo .....	3,884,146	3,818,714	65,432
Trinidad and Tobago .....	10,140,668	9,480,430	660,238
Tunisia .....	53,842,814	40,831,022	13,011,792
Turkey .....	9,850,000	9,850,000	
Uganda .....	2,122,903	2,096,788	26,115
Upper Volta .....	834,826	188,163	646,663
Various Francophone <sup>(2)</sup> .....	3,030,973	2,926,383	104,590
Zaire .....	12,729,570	10,623,406	2,106,164
Zambia .....	17,062,011	9,454,719	7,607,292
	1,429,964,812	1,249,299,324	180,665,488

<sup>(1)</sup> Joint Project involving Kenya, Tanzania and Uganda.

<sup>(2)</sup> Joint Project involving Mali and Senegal.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE C—Concluded

During the current fiscal year gross debits amounted to \$183,990,258 and repayments to the loan account amounted to \$3,324,770, none of which was in respect of capitalized interest.

C-8 Article VIII of the Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

During the current fiscal year, gross credits to this account were \$8,235 and gross debits were \$13,674.

### SCHEDULE D

#### Loans, investments and advances

#### Municipal development and loan board

D-1 This account was established to record loans made to provinces and municipalities under the Municipal Development and Loan Act 1963, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25% of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25% of that portion of the loan that has been advanced to the municipality as of September 30, 1966.

During the fiscal year repayments amounting to \$10,648,604 reduced the balance at the end of the fiscal year to \$202,370,093. Interest amounting to \$11,465,558 was received and credited to non-tax revenue—return on investments.

D-2 The Veterans' Land Act, c. 280, R.S., as amended by c. 19, (2) Statutes of 1965 and c. V 4 Statutes of 1970 provides for the establishment of this account which was extended by Vote L115, Appropriation Act No. 7, 1967 and Vote L55, Appropriation Act No. 3, 1970. The outstanding balance may not exceed \$605,000,000 at any time.

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the Act for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house, Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property.

Gross debits during the current fiscal year amounted to \$18,072,880 and gross credits were \$53,373,656.

*Less reserve for conditional benefits—Veterans' Land Act*—The amounts charged to expenditures, beginning with the year 1945-46, to cover 1/10 of the amount of conditional benefits included in sales to veterans, have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund.

Gross debits during the current fiscal year, amounted to \$5,099,526 and gross credits were \$1,600,000.

### SCHEDULE E

#### Loans, investments and advances

#### Government controlled corporations

E-1 This account was established under the authority of Vote L20, Appropriation Act No. 3, 1975 and the following parliamentary appropriation:

Vote L36b Payment of the balance of the purchase price of the shares of the capital stock and notes of Canadair Limited .....	\$ 1,500,000
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Under the provisions of Vote L20, the Crown purchased 251,700—4¼ %, non cumulative, preferred, \$100 par value shares for \$25,170,000 and 1,408,462 common, no par value shares for \$12,979,834. This represents 100% of the shares, less Director shares which revert to the Crown when the Director leaves.

During the year, payments amounting to \$1,500,000 were made and repayments of \$165 were received.

E-2 This account was set up under the following parliamentary appropriation:

Vote L38d Payment in accordance with terms and conditions approved by the Governor in Council for the purchase of shares of the capital stock of Canadair Limited .....	\$ 8,468,715
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Under the provisions of Vote L38d, the Crown purchased 1,693,743 no par value common shares for \$8,468,715 during the current fiscal year.

E-3 This account was established under the authority of Vote L16b, Appropriation Act No. 2, 1973 and Vote L27d, Appropriation Act No. 1, 1975 which provides for loans to Canadair Limited, in the current and subsequent fiscal years and in accordance with the terms and conditions approved by the Governor in Council, for the financing of water bomber aircraft.

During the year, loans amounting to \$10,311,097 were made and repayments of \$5,111,460 were received.

E-4 The Canada Development Corporation was established under the authority of Bill C-219 Canada Development Corporation Act, for the purpose of assisting in the creation or development of businesses, resources, properties and industries in Canada. Under the Act, the Minister of Finance may subscribe for, purchase and hold shares of the company for the Government of Canada.

The Crown made the following purchases of no par value common shares pursuant to Section 35 of the Act and the noted Orders-in-Council: PC 1971-2572 authorized the purchase of \$25,000,000 (2,500,000 shares which includes 21 shares held for the Directors); PC 1972-1715 authorized the

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE E—Concluded

payment for Polymer Corporation Ltd to be received in the form of CDC common shares \$62,000,000 (6,141,654); PC 1972-1443 authorized \$25,000,000 (2,478,437 shares), \$25,000,000 (2,474,023 shares) and \$50,000,000 (4,885,198 shares); PC 1973-2189 authorized \$75,000,000 (7,197,697 shares); and PC 1974-350 authorized \$50,000,000 (4,089,980 shares).

During the current fiscal year under authority of PC 1972-1715, the account was increased by \$10,000,000 (945,001 shares) as final payment for Polymer Corporation Ltd.

The government's holding of shares represents 99% of common shares outstanding and 68% of the voting rights.

E-5 This account was established under the authority of Vote L37b, Appropriation Act No. 1, 1976 and the following parliamentary appropriation:

**Vote L37b To repeal Industry, Trade and Commerce, Vote L37b, Appropriation Act No. 1, 1976, and to substitute the following thereto:**

**"To authorize the Minister to enter into agreements**

(a) to convert any debt of Consolidated Computer Incorporated (CCI) to Her Majesty in right of Canada into Capital stock of CCI and, notwithstanding the terms of the Satisfied Securities Act to execute such instruments as are necessary to discharge the debt instruments upon conversion;

(b) to forgive any or all of the interest accrued on the debt so converted on and after the 16th of February 1976; and

(c) for valuable consideration, including managerial, technological, manufacturing, financial and marketing assistance to CCI, to sell, assign and transfer shares of CCI"..... \$ 1

Under the provisions of Vote L37b, the Crown purchased 60,000 non-voting, convertible, no par value special shares and 9,365,668 non-assessable, no par value common shares for \$12,395,999. This represents 51% of the total corporate shares outstanding.

During the year, payments amounting to \$12,395,999 were made.

E-6 This account was established under the authority of Vote L20, Appropriation Act No. 4, 1973 and Vote L20, Appropriation Act No. 3, 1974, to authorize, in accordance with terms and conditions approved by the Governor in Council, payments for the purchase of shares of Capital Stock of de Havilland Aircraft of Canada Limited.

Under the provisions of Vote L20, the Crown purchased 31,999 non-assessable, class "A", no par value shares and 10,000 class "B", no par value common shares for \$35,758,052. This represents 100%, less 1 share of the total corporate shares.

During the year, payments amounting to \$2,341,812 were made.

E-7 This account was established under the authority of Vote L36a Appropriation Act No. 4, 1975 and the following parliamentary appropriation:

**Vote L35 Loans to The de Havilland Aircraft of Canada Limited in accordance with terms and conditions approved by the Governor in Council in respect of the costs of rate**

tooling for the DHC-7 aircraft, such loans to be recovered on the sale of such aircraft ..... \$ 2,300,000

During the year, loans amounting to \$1,724,800 were made.

## SCHEDULE F

Loans, investments and advances  
Private sector enterprises

F-1 This account was established to provide advances under authority of Vote L16a, Appropriation Act No. 3, 1974, to Canadian producers of frozen groundfish, canned and frozen crabmeat and canned and frozen lobster meat for assistance in the financing of inventories. The amount authorized was \$5,500,000.

No loans were made during the year. The repayments were \$220,000. Interest of \$86,491 was received and credited to non-tax revenue—return on investments.

By authority of Vote 5d, Appropriation Act No. 1, 1977, a deletion was made from the accounts of certain debts due and claims by Her Majesty in the amount of \$220,000 covering loans for inventory financing.

F-2 *Algoma Steel Corporation Limited*—This represents the balance due for property disposed of under a lease-purchase option agreement dated December 31, 1963 authorized by PC 627 dated February 1, 1944. This agreement terminates April 30, 1977 and provides for annual instalments as follows: to December 31, 1963, \$277,177; for the next thirteen years to December 31, 1976, \$92,427; and the final payment on April 30, 1977, \$30,809.

During the year, a payment of \$92,428 and interest of \$3,697 were received. The interest was received and credited to non-tax revenue—return on investments.

F-3 This account was established under authority of Vote L28c, Appropriation Act No. 1, 1971 to authorize loans to Burgeo Leasing Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland.

The total amount that may be charged to the account at any time is \$240,000. No loans were made during the current fiscal year. Gross credits representing repayments of \$4,873 were received during the year leaving an outstanding balance of \$211,634.

Interest amounting to \$15,892 was received and credited to non-tax revenue—return on investments.

F-4 This account was established by Vote L51b, Appropriation Act No. 1, 1970, for the purchase of common and preferred shares in Canadian Arctic Producers Limited and to provide loans to the company in current and subsequent fiscal years in an amount not exceeding \$250,000.

Under provisions of Vote L51b, the Crown purchased 5 common shares for \$1,000 and 400,000 7% non-cumulative redeemable preferred shares for \$400,000 in the company representing a total investment of \$401,000. As at March 31, 1976, 100,000 of the preferred shares had been redeemed and a further 25,000 shares were redeemed at \$1 per share in the current year. This represents 28.5% of shareholders equity in the company.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE F—Continued

In the current year repayments amounted to \$33,109 and interest of \$17,313 was received and credited to non-tax revenue—return on investments.

- F-5 This account was established under authority of Vote L56b, Appropriation Act No. 1, 1976. Under this authority loans for working capital in the amount of \$100,000 were made to Coast Ferries Limited, in 1975-76.

There were no transactions during 1976-77.

- F-6 *Coleman Collieries Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and PC 1966-2010, October 20, 1966 and PC 1968-471, March 7, 1968, as amended by PC 1968-930, May 15, 1968. The amount of \$250,000 in respect of principal on loan made under PC 1968-930 was received and credited hereto. Interest at the rate of 7½% per annum on loan No. 2 made under PC 1968-930 amounted to \$106,062 was received and credited to non-tax revenue—return on investments.

The balance at March 31, 1977 was \$1,227,000.

- F-7 This account was established under authority of Vote L29c, Appropriation Act No. 1, 1971 and extended by Votes L30, Appropriation Act No. 3, 1971, Vote L30, Appropriation Act No. 3, 1972, Vote L30b, Appropriation Act No. 2, 1973, Vote L30, Appropriation Act No. 4, 1973 and Vote L30a, Appropriation Act No. 5, 1973 to authorize loans in accordance with terms and conditions approved by the Governor in Council, for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland.

The total authorized loan is \$28,200,520. No loans were made and no repayments were received during the year leaving an outstanding balance of \$19,289,291.

- F-8 No advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited now the Eldorado Nuclear Limited, which was appropriated by the Crown under authority of PC 535 of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the stock and the debit is to the "Eldorado Mining and Refining Limited—Unpresented capital stock" under Schedule O.

During the year shares in the amount of \$34 were redeemed. Repayments totalling \$5,741. were made during the year, bringing the account to a nil balance at March 31, 1977. Interest amounting to \$260 was received and credited to non-tax revenue—return on investments.

- F-9 This account was established under authority of Vote L27a, Appropriation Act No. 4, 1970 to authorize loans to Eurocan Pulp and Paper Co Ltd in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of a marine terminal at Kitimat, British Columbia.

The total authorized loan amounts to \$4,500,000. No loans were made during the current fiscal year. Gross credits representing repayments of \$225,000 were received during the year leaving an outstanding balance of \$3,150,000. Interest amounting to \$243,990 was received and credited to non-tax revenue—return on investments.

- F-10 This account was established under the authority of Vote L17b, Appropriation Act No. 1, 1974, Vote L30, Appropriation Act No. 3, 1975 and the following parliamentary appropriation:

**Vote L25** To authorize in accordance with terms and conditions prescribed by the Governor in Council payments for the purchase by the General Adjustment Assistance Board, on behalf of Her Majesty in Right of Canada, of capital stock of a company in order to exercise a stock option in the company that has been taken by the Board in connection with the provision of insurance on a loan made to the company pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, where in the opinion of the Board,

- (a) the value of the capital stock of the company has increased as a result of the assistance provided under the General Adjustment Assistance provided under the General Adjustment Assistance Program, and
- (b) the stock option should be exercised in order to permit Her Majesty to benefit from the increased value of the capital stock of the company, and

to authorize the sale or other disposition of any capital stock so acquired in accordance with the terms and conditions prescribed by the Governor in Council. \$ 500,000

There were no transactions during the year.

- F-11 This account was established under the authority of Vote L80, Appropriation Act No. 4, 1968 and the authority was extended by Vote L100, Appropriation Act No. 3, 1969, Vote 11a, Appropriation Act No. 4, 1970, Vote L11b, Appropriation Act No. 4, 1970, Vote L17a, Appropriation Act No. 4, 1971, Vote L17b, Appropriation Act No. 2, 1973 and Vote L16b, Appropriation Act No. 1, 1974, which provides for the making of loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; (b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment; (c) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury and (d) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes. Also to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada:

- (a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding \$200,000, and
- (b) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the Board.

During the year, loans amounting to \$3,965,000 were made and repayments of \$12,471,244 were received. Interest amounting to \$32,975 was received and credited to non-tax revenue—return on investments.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE F—Continued

- F-12 This account records loans to Fisheries Products Ltd., Marystown, Newfoundland, under authority of Vote L16b, Appropriation Act No. 5, 1976.

**Vote L16b Loans to Fishery Products Ltd., Marystown, Newfoundland, for working capital in accordance with terms and conditions approved by the Governor in Council..... \$ 600,000**

Advances made during the year amounted to \$600,000.

- F-13 This account records loans made under authority of Vote L32b, Appropriation Act No. 1, 1969, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council, to assist processors of ground-fish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized was \$6,000,000.

No loans were made under the authority in 1971-72 and 1972-73. Repayments amounted to \$347,215. Interest of \$262,574 was received and credited to non-tax revenue—return on investments.

By authority of Vote 5d, Appropriation Act No. 1, 1977, a deletion was made from the accounts of certain debts due and claims by Her Majesty in the amount of \$218,550 covering loans to the Groundfish Industry.

- F-14 This account was established to provide advances under authority of Vote L21a, Appropriation Act No. 4, 1975, in accordance with terms and conditions approved by the Governor in Council, to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975 pursuant to an agreement of the International Agreement for the Northwest Atlantic Fisheries. The amount authorized was \$1,650,000.

No loans were made during the year and repayments were \$24,793. Interest of \$25,554 was received and credited to non-tax revenue—return on investments.

- F-15 This account was established to record loans made under the authority of Vote L27c, Appropriation Act No. 5, 1965, extended by Vote L35, Appropriation Act No. 6, 1966, Vote L35a, Appropriation Act No. 9, 1966, Vote L60, Appropriation Act No. 7, 1967, Vote L105, Appropriation Act No. 3, 1969, Vote L15, Appropriation Act No. 3, 1970, Vote L20 and Vote L20a, Appropriation Acts No. 3 and 4, 1971 for the purpose of providing loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital.

During the year, loans amounting to \$345,717 were made and repayments of \$7,717,824 were received. Interest amounting to \$1,029,927 was received and credited to non-tax revenue—return on investments.

- F-16 This account was established under the authority of Vote L65, Appropriation Act No. 7, 1967 and the authority was

extended by Vote L75, Appropriation Act No. 4, 1968, Vote L95, Appropriation Act No. 3, 1969, Vote L10, Appropriation Act No. 3, 1970, Vote L15, Appropriation Act No. 3, 1971, Vote L15b, Appropriation Act No. 4, 1973, Vote L15, Appropriation Act No. 3, 1974, Vote L15, Appropriation Act No. 3, 1975 and the following parliamentary appropriation:

**Vote L15 Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry..... \$ 8,000,000**

During the year, advances amounting to \$5,508,615 were made and repayments of \$5,860,489 were received.

- F-17 This account was established to record loans made under Vote L16a, Appropriation Act No. 4, 1971 in respect of persons to whom a loan had been made under Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971 and Vote L35, Appropriation Act No. 3, 1975 for the purpose of protecting the Crown's interest in the assets securing such loan and to guarantee, in the current and subsequent fiscal years, loans made by private lenders, approved by the Board to the said persons described above for the aforementioned purposes and the following parliamentary appropriation:

**Vote L30 Loans in accordance with terms and conditions approved by the Governor in Council to persons described in Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971, and to whom a loan had been made thereunder, for the purpose of protecting the Crown's interest in the assets securing such loan..... \$ 1,000,000**

During the year, repayments of \$387,500 were received. Interest amounting to \$212,820 was received and credited to non-tax revenue—return on investments.

- F-18 This account records loans under Vote L27b, Parliamentary Appropriation Act No. 2, 1973 to provide relief through emergency assistance to processors of bloaters (smoked herring) in the Province of New Brunswick to cover production and transportation costs for commercial shipments of fish found to be unfit for food due to the serious infestation with the insect "cheese skipper". The total amount of loans authorized was \$200,000.

No loans were made during the year and repayments were \$162,295. Interest of \$5,018 was received and credited to non-tax revenue—return on investments.

By authority of Vote 5b, Appropriation Act No. 5, 1976, a deletion was made from the accounts of certain debts due and claims by Her Majesty in the amount of \$161,847.67 covering loans to the Bloater (Smoked Herring) Industry.

- F-19 This account was set up under the authority of Vote L21a, Appropriation Act No. 5, 1973, Vote L25, Appropriation Act No. 3, 1974, Vote L25, Appropriation Act No. 3, 1975 and the following parliamentary appropriation:

**Vote L20 Loans under the Footwear and Tanning Industries Adjustment Program, to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations in order to meet international competition..... \$ 5,000,000**



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE F—Continued

During the year, loans amounting to \$49,105 were made. Interest amounting to \$117,841 was received and credited to non-tax revenue—return on investments.

- F-20 This account was established to record loans made under Vote L66c, Appropriation Act No. 1, 1968 in respect of the pharmaceutical industry development assistance program, in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

During the year, repayments of \$147,780 were received. Interest amounting to \$59,575 was received and credited to non-tax revenue—return on investments.

- F-21 This account was established under the authority of Vote L18b, Appropriation Act No. 2, 1973 to provide loans to Radio Engineering Products Limited in 1972-73 and 1973-74 subject to terms and conditions approved by the Treasury Board.

There were no transactions during the year.

- F-22 This account records payments for the purchase of 5,000 shares of the capital stock of Metropolitan Area Growth Investments Limited at \$1,000 par value per share in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L31a, Appropriation Act No. 1, 1973. This represents 25% of authorized shares.

- F-23 This account records the acquisition of shares by the Department in the following federal-provincial corporations: One share capital stock of Metropolitan Area Growth Investments Limited at \$1,000.00 par value. This represents 5% of authorized shares; 200 common shares of Newfoundland and Labrador Development Corporation Limited at \$1.00 par value per share. This represents 40% of authorized shares; and 200 fully paid and non-assessable common shares of New Brunswick Multiplex Corporation Limited at \$1.00 par value per share. This represents 40% of shares authorized.

- F-24 This account was established under authority of Vote L30, Appropriation Act No. 3, 1972, Vote L25, Appropriation Act No. 4, 1973 and Vote L25, Appropriation Act No. 3, 1974 to authorize loans in the current and subsequent fiscal years to the Newfoundland and Labrador Development Corporation, incorporated in accordance with an agreement authorized under PC 1972-10/1495, July 4, 1972 between Canada and Newfoundland, to provide financing and other services to small and medium sized businesses in Newfoundland.

This authority was extended by the following parliamentary appropriation:

**Vote L20 Loans to Newfoundland Development Corporation subject to the terms and conditions set out in the agreement between Canada and Newfoundland entered into pursuant to Regional Economic Expansion Vote L25, Appropriation Act No. 4, 1973..... \$ 1,500,000**

Advances of \$1,500,000 were made in the current year.

Interest in the amount of \$873,750 was received and credited to non-tax revenue—return on investments.

- F-25 This account was established by Vote L52b, Appropriation Act No. 1, 1970 to record the government's equity in Panarctic Oils Limited and the payments to purchase sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity of 45% in the Company.

At March 31, 1976, the Crown held 17,721,045 no par value common shares representing an investment of \$69,581,312. Under the following parliamentary appropriation a further 833,495 shares were purchased at \$12.50 per share representing an additional investment of \$10,418,687:

**Vote L60 Payments for the purchase of capital stock of Panarctic Oils Limited in accordance with agreements entered into, with the approval of the Minister of Justice between the Minister of Indian Affairs and Northern Development and Panarctic Oils Limited .... \$ 11,250,000**

Total investments by the Crown amounted to \$80,000,000 representing 18,554,540 no par value common shares or 45.92% of the issued capital shares of the company.

Under authority of PC 1977-604 dated March 10, 1977 the shares were sold to Petro-Canada in exchange for 16 shares of Petro-Canada of a par value of \$5,000,000 each. Subsequent to this the account was closed and the Petro-Canada shares transferred to the Department of Energy, Mines and Resources.

- F-26 This account relates to advances made under the authority of Vote 101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operations of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year.

Advances made to enable the Authority to meet payments on Municipal Development and Loan Board loans and/or National Harbours Board loans result in a charge to this account. The deferment of interest on debentures held by Canada also results in a charge to this account.

Advances of \$602,038 of which \$27,040 was in respect of deferred interest were made during the current fiscal year. The uncollected interest capitalized is applied against the account to arrive at the net total loan.

- F-27 This account was established under authority of Vote L31b, Appropriation Act No. 1, 1972 and extended by Vote L30, Appropriation Act No. 3, 1974 to authorize loans to Sydney Steel Corporation in the 1971-72, 1972-73 and 1973-74 fiscal years in accordance with terms and conditions approved by the Governor in Council, for the construction of wharf facilities at Sydney, Nova Scotia.

The authority to make loans was extended by the following parliamentary appropriations:

**Votes L30 and L30b Loans to the Sydney Steel Corporation in accordance with terms and conditions approved by the Governor in Council on the recommendation of the Minister of Finance, for the construction of wharf facilities at Sydney, Nova Scotia ..... \$ 1,365,832**

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE F—Concluded

Credits Insurance Act and the other loan to Greece was authorized by PC 1932-2630.

Under an agreement with Sydney Steel Corporation the total authorized loan is \$6,000,000. During the year gross debits representing loans totalling \$800,769 were made. Loans to date total \$5,434,937.

Listings totalling \$12,335,832 have appeared in the Estimates; \$4,500,000 listed in the 1971-72 Estimates, of which an amount of \$3,170,496 lapsed, \$3,800,000 listed in the 1974-75 Estimates, of which an amount of \$1,816,986 lapsed, \$2,670,000 listed in the 1975-76 Estimates, of which an amount of \$1,348,370 lapsed and \$1,365,832 listed in the 1976-77 Estimates of which an amount of \$565,063 lapsed.

- F-28 This account records investments made in Telesat Canada under authority of Sections 39 and 40 of the Telesat Canada Act. The Act authorizes the expenditure of \$10,000,000 in 1970-71 and payment out of the Consolidated Revenue Fund in 1971-72 of a sum not exceeding \$20,000,000 to acquire shares of Telesat Canada for the Government of Canada.

Under the provisions of PC 1970-2082 dated December 8, 1970 and pursuant to Section 40 of the Telesat Canada Act, the Government of Canada purchased 3,000,000 common shares (without nominal or par value) of capital stock of Telesat Canada at a consideration of \$10.00 per share, for \$30,000,000. This investment represents 49.99% of the shares outstanding.

- F-29 PC 1972-1596 dated July 27, 1972 approved loans be made to Telesat Canada not exceeding an aggregate sum of \$30,000,000 for the purpose of the Satellite Telecommunications System, pursuant to Section 41 of the Telesat Canada Act. A loan of \$14,500,000 was made in 1972-73. In 1976-77, there were no loans and repayments totalled \$8,500,000.
- F-30 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.

Authority for loans in the current and subsequent fiscal years in the amount of \$2,500,000 was given by Vote 505, Appropriation Act No. 5, 1958 and was decreased to \$1,250,000 by Vote 605, Appropriation Act No. 5, 1959.

During the fiscal year repayments of \$41,267 were received. Interest at the rate of 5% per annum in the amount of \$42,434 was received and credited to non-tax revenue—return on investments.

- F-31 This account records loans to ice affected fish plants in Newfoundland, Labrador and North Shore Quebec under the authority of Vote L17d, Appropriation Act No. 1, 1975, and was extended under Vote L20, Appropriation Act No. 3, 1975, to provide advances for Working Capital assistance in accordance with terms and conditions approved by the Governor in Council, to Canadian Producers of groundfish products in Newfoundland and Quebec who were affected by severe ice conditions in May and June, 1974, in the amount of \$3,000,000.

No loans were made during the year; repayments were \$135,000. Interest of \$64,653 was received and credited to non-tax revenue—return on investments.

## SCHEDULE G

Loans, investments and advances  
Inactive loans

- G-1 These loans are not currently revenue-producing or realizable. The loan to China was authorized under the Export

## SCHEDULE H

Loans, investments and advances  
Miscellaneous

- H-1 Vote L12c, Appropriation Act No. 1, 1971, as extended by (2) Vote L13a, Appropriation Act No. 4, 1971, Vote L16b, Appropriation Act No. 2, 1973 and Vote L17a, Appropriation Act No. 4, 1975, authorized the operation of a working capital advance account in the aggregate of \$2,500,000, the amount that may be outstanding at any time against the account to finance loans and advances to employees posted abroad including employees of other government departments.

All amounts repaid in respect of said loans and advances were credited to the account and the closing balance consisted of loans to employees \$1,421,855, advances for medical expenses \$273,652 and security and other deposits under the Foreign Services Directives \$433,075.

Interest on loans to employees was charged at the rates established by regulations and an amount of \$128,952 was received and credited to non-tax revenue—return on investments.

During the current fiscal year, gross debits amounted to \$1,613,430 and gross credits were \$1,517,699.

- H-2 Vote 630, Appropriation Act No. 2, 1954, as extended by Vote 806, Appropriation Act No. 3, 1959, Vote L13a, Appropriation Act No. 10, 1964, Vote L21a, Appropriation Act No. 9, 1966, Vote L27c, Appropriation Act No. 1, 1968 and Vote L33a, Appropriation Act No. 4, 1969, provided the aggregate of \$3,000,000 for the purposes of financing posts abroad and making advances to personnel on posting, for medical expenses and during service abroad in accordance with regulations.

Vote L11c, Appropriation Act No. 1, 1971, as extended by Vote L11b, Appropriation Act No. 1, 1974 and Vote L18a, Appropriation Act No. 4, 1975, restricted the purposes of the account and provided the aggregate of \$14,000,000, the amount that may be outstanding at any time against the account, for interim financing of expenditures at posts abroad pending distribution by Headquarters to appropriations of this and other departments.

During the current fiscal year, gross debits amounted to \$109,703,771 and gross credits were \$109,282,901.

- H-3 This account was established under the authority of Vote (2) L30, Appropriation Act No. 4, 1968 and Vote L17b, Appropriation Act No. 1, 1976 and is charged with the recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies and credited with payments from the United Nations and its specialized agencies for such costs. The excess of the amounts charged over the amounts credited to the account at any time may not exceed \$50,000.

During the year, the account was credited with \$115,834 and debits amounted to \$130,834.

- H-4 The Fire Losses Replacement Account Act 1953-54 provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts standing as a charge against the account shall not exceed \$5,000,000. The Act further provides that, if during the fiscal year there



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE H—Continued

is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.

In the current year, debits totalled \$400,000 and credits were \$400,000.

- H-5 This account was authorized by Vote 657, Appropriation Act No. 2, 1952, Vote 588, Appropriation Act No. 2, 1956, Vote 511, Appropriation Act No. 5, 1958, Vote 481, Appropriation Act No. 5, 1959, Vote L61e, Appropriation Act No. 4, 1964, Vote L78b, Appropriation Act No. 6, 1965, Vote L78d, Appropriation Act No. 1, 1966, Vote L95c, Appropriation Act No. 1, 1968, Vote L97a, Appropriation Act No. 4, 1969 and Vote L97b, Appropriation Act No. 1, 1970 to make advances to posts and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time.

The closing balance consisted of advances to employees \$418,342 and \$28,500 to field officers in Canada. Advances to employees included posting loans amounting to \$377,751 on which interest was charged, for the period July 1, 1973 to June 30, 1974, at the rate of 6 15/16% for one year loans; at the rate of 7½% for two year loans; at the rate of 7½% for three year loans, and effective July 1, 1974, at the rate of 9 5/16% for one year loans; at the rate of 9½% for two and three year loans; effective July 1, 1975 at the rate of 7½% for one year loans; at the rate of 7½% for two year loans; at the rate of 7½% for three and four year loans, and effective July 1, 1976 at the rate of 9% for all loans.

Gross debits during the year amounted to \$397,396 and gross credits were \$334,658. Interest during the current year amounting to \$31,498 was received and credited to non-tax revenue—return on investments.

- H-6 This account was authorized by Vote 626, Appropriation Act No. 2, 1955, Vote 526, Appropriation Act No. 6, 1956, Vote L41g, Appropriation Act No. 2, 1967, Vote L115, Appropriation Act No. 3, 1969 and Vote L115a, Appropriation Act No. 4, 1969 to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances to employees during service abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$750,000.

Interest on advances to employees was charged at an average rate of 9% per annum. An amount of \$19,775 was received and credited to non-tax revenue—return on investments.

The closing balance consisted of advances to employees \$211,948.

Gross debits during the year amounted to \$130,366 and gross credits were \$161,873.

- H-7 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

Gross debits during the year amounted to \$1,925,720,657 and gross credits were \$1,913,392,522.

- H-8 This account was established by Vote L12d Appropriation Act No. 1, 1975 for the purpose of charging the recoverable portion of the costs of projects constructed by the Department on behalf of a province or municipality and to which shall be credited the amounts repaid by provinces or municipalities on such projects.

The debit balance in the account at any one time is not to exceed \$1,500,000.

During the current year the debits to this account were \$1,752,172 and credits were \$1,832,101.

- H-9 The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.

The gross debits during the year amounted to \$7,085,143 and gross credits were \$14,045,999.

- H-10 This account was established by Vote L17a, Appropriation Act No. 4, 1971, to provide loans of \$10,000,000 during the 1971-72 and 1972-73 fiscal years to finance the construction of multi-purpose exhibition buildings. Vote L20, Appropriation Act No. 4, 1973 provided loan authority of \$15,000,000 in 1973-74 and subsequent fiscal years. This authority was extended by Vote L30, Appropriation Act No. 1, 1975, Vote L30, Appropriation Act No. 3, 1975 and by the following parliamentary appropriation:

<b>Vote L30 Loans in accordance with terms and conditions prescribed by the Governor in Council, to finance the construction of multi-purpose exhibition buildings.....</b>	<b>\$ 5,000,000</b>
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Advances during the year amounted to \$696,498 and repayments were \$227,753. Interest of \$2,305,247 was received and credited to non-tax revenue—return on investments.

- H-11 This account records loans to Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Hydro-Quebec Research Institute under the authority of the Vote L10, Appropriation Act No. 3, 1970, Vote L10a, Appropriation Act No. 4, 1970, Vote L10, Appropriation Act No. 3, 1971, Vote L10, Appropriation Act No. 3, 1972, Vote L15, Appropriation Act No. 3, 1973 and PC 1970-1196, July 3, 1970.

During the year the principal repayments totalled \$357,018 of which \$54,551 was capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loans. Interest amounting to \$1,524,206 was received and credited to non-tax revenue—return on investments.

- H-12 In this account are recorded notes in respect of the City of Montreal's share of Expo expenditures, as authorized by PC 1969-1077 guaranteed by the Province of Quebec.

There was a repayment of \$2,752,000 during the year leaving a balance of \$192,000 outstanding at the end of the fiscal year. Interest amounting to \$91,260 was received and credited to non-tax revenue—return on investments.

- H-13 The decrease of \$19,796 during the current fiscal year represented final repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act 1938. Interest of \$273 was received and credited to non-tax revenue—return on investments.

- H-14 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE H—Continued

A loan of \$500,000 was made to the association under authority of Vote 539, Appropriation Act No. 5, 1955. PC 1956-500, March 29, 1956 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of 3½% per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of \$300,000 was made under authority of Vote 503, Appropriation Act No. 5, 1958. PC 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at 4½% per annum.

During the year 1964-65, an additional loan of \$300,000 was made under the authority of Vote L15, Main Estimates 1964-65, and PC 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of 5½% per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964 at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of Crown corporation borrowings.

Repayments were \$22,711 during the current year. Interest of \$35,940 was received and credited to non-tax revenue—return on investments.

H-15 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, Vote 504, Appropriation Act No. 5, Vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, Vote L30b, Appropriation Act No. 2, 1966 and Vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$163,464 were received. Interest at the rates of 5 and 5½% per annum in the amount of \$27,471 was received and credited to non-tax revenue—return on investments.

H-16 This was established by Vote 546, Appropriation Act No. 3, 1953 and subsequent amendments thereto, for the purpose of making loans to individual Eskimos or groups of Eskimos to promote commercial activities, gainful occupations and to purchase housing. The purposes of this account were extended by Vote L61b, Appropriation Act No. 2, 1973 to authorize the making of loans to a co-operative association, a credit union, a Caisse Populaire or other credit society incorporated under the laws of a Province where the majority of the members are Eskimos or to a Corporation incorporated under the laws of Canada or of a Province where the controlling interest is held by Eskimos.

Under parliamentary authority Vote L62b, Appropriation Act No. 1, 1976 the amount that may be outstanding at any time was increased from \$3,600,000 to \$5,300,000.

The Eskimo Loans Fund is administered by the Territorial Advisory Board for Eskimos living within the jurisdiction of the Northwest Territories and the Federal Advisory Board for Eskimos living outside the jurisdiction of the Northwest Territories, subject to the terms and conditions approved by Treasury Board.

Under authority of Vote 25b, Appropriation Act No. 1, 1976, guarantees were established up to an aggregate of \$3,000,000 to cover loans to or in respect of loans to persons eligible for loans from commercial sources.

In the current year the account was debited with \$1,135,743 and repayments amounted to \$366,099. Interest on loans at various rates, totalling \$69,740 was received and credited to non-tax revenue—return on investments.

H-17 This account was established to record loans made under Authority of Vote L61a, Appropriation Act No. 4, 1975 for the purpose of defraying costs relating to the research, development and negotiation of claims in accordance with terms and conditions approved by the Governor in Council.

Loans issued as at March 31, 1976 amounted to \$1,863,800 and during the current year additional loans of \$1,655,656 were made under the following parliamentary appropriation:

Vote L65 Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed ..... \$ 2,000,000

There were no repayments during the current year.

H-18 This account was established by Vote L29b, Appropriation Act No. 4, 1974 for the purpose of providing an interest free loan of \$65,000 to the Chippewa Band of Kettle Point to Purchase Lots 60, and 61 in Lake Road West Concession in the Township of Bosanquet, County of Lambton.

There were no transactions during the current year.

H-19 This account was established under authority of Vote L53b, (2) Appropriation Act No. 1, 1970 to authorize loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activity of which contribute or may contribute to such development; to authorize the guaranteeing in the current and subsequent years on terms and conditions approved by the Governor in Council of loans to such borrowers made for the same purposes; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including, notwithstanding Section 89 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged:

- (a) Loans authorized and payments to implement guarantees given under this authority; and which shall be credited.
- (b) repayments of loans made pursuant to Section 70 of the Indian Act.
- (c) repayments of loans made pursuant to this authority and
- (d) amounts received by way of recovery of payments made to implement guarantees given under this authority.

The total amount that may be outstanding at any time is not to exceed \$70,000,000 as authorized by Vote L20, Appropriation Act No. 3, 1975.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE H—Continued

The Governor in Council has issued regulations in respect to the Indian Economic Development Account which are contained in PC 1972-1498, July 4, 1972.

In the current year, the account was debited with \$17,879,734 and credits amounted to \$10,666,745.

Vote 5b, Appropriation Act No. 4, 1974 authorizes that the maximum aggregate that may be paid in respect of guarantees authorized and given under Vote L53b, Appropriation Act No. 1, 1970 in the current and subsequent years will be \$30,000,000. Guarantees outstanding at March 31, 1977 amounted to \$29,323,823 and claims paid thereto in the current year amounted to \$511,370 principal and \$39,779 interest.

Loans deleted pursuant to Section 18 of the Financial Administration Act totalled \$43,468 which included \$39,575 principal and \$3,893 interest.

- H-20 This account was established under authority of Vote L51a, Appropriation Act No. 9, 1966 and extended by Vote L40, Appropriation Act No. 3, 1969 and Vote L15, Appropriation Act No. 3, 1970 to authorize in the current and subsequent fiscal years loans to provide financial assistance to Indians and Eskimos for the construction and acquisition costs of houses and land in areas other than Indian reserves and to forgive repayment of a loan or any part thereof made to Indians and Eskimos. Vote L16a, Appropriation Act No. 4, 1971 extended the purposes of the account to authorize loans and advances to Indians and Eskimos for repairs or improvements to houses at the time of purchase in areas other than Indian reserves.

The total amount that may be outstanding at any time is not to exceed \$13,000,000 as authorized by Vote L15 Appropriation Act No. 3, 1975. This amount was increased in the current year by the following parliamentary appropriation:

**Vote L15 To increase from \$13,000,000 to \$16,000,000 the amount that may be outstanding at any time against the Indian Housing Assistance Account established by Loans, Investments and Advances Vote L51a, Appropriation Act No. 9, 1966 for financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves..... \$ 3,000,000**

During the fiscal year gross debits amounted to \$1,928,654 and gross credits totalled \$1,471,674 which included \$947,474 loan instalments forgiven by the Minister under authority of Vote L51a, and \$524,007 by repayments in cash. Governing regulations are contained in PC 1973-4033 December 18, 1973.

- H-21 This account was established under authority of Vote L19b, Appropriation Act No. 1, 1972 which granted the Indian Association of Alberta an interest-free loan to meet its 1971-72 operating deficit.

There were no transactions during the current year.

- H-22 This account was established to record loans made under authority of Vote L22b, Vote L23b, Appropriation Act No. 1, 1974, Vote L24b, Appropriation Act No. 4, 1974 and Vote L24d, Appropriation Act No. 1, 1975, Vote L23a, Appropriation Act No. 4, 1975 and Vote L23b, Appropriation Act

No. 1, 1976 to provide loans to the Indians and Inuits of Quebec to meet legal and other related costs in their court action concerning the James Bay Hydro Project Loans issued to date are as follows:

- (a) Grand Council of the Crees \$2,511,526.
- (b) Indians of Quebec Association \$710,000.
- (c) Northern Quebec Inuit Association \$1,676,000.

There were no transactions in the current year.

- H-23 This account was established to record loans made under authority of Vote L22a, Appropriation Act No. 4, 1975 for the purpose of defraying costs relating to the research, development and negotiation of claims in accordance with terms and conditions approved by the Governor in Council.

Loans issued at March 31, 1976 amounted to \$1,096,240 and during the current year additional loans of \$2,058,797 were made under the following parliamentary appropriations:

**Vote L20 Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed..... \$ 1,400,000**

**Vote L20d Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed \$2,059,000..... \$ 659,000**

There were no repayments in the current year.

- H-24 This account was established under Vote L16d, Appropriation Act No. 1, 1975 and Vote L21a, Appropriation Act No. 4, 1975, for the purpose of providing a loan of \$468,200 to the Northern Flood Committee of Manitoba to meet the cost of negotiations with regard to Manitoba Hydro's plan to divert the Churchill River and regulate Lake Winnipeg.

There were no transactions in the current year.

- H-25 Section 65 of the Immigration Act, Revised Statutes of Canada 1970, Chap. 1-2, authorized the operation of this account with a maximum debit balance of \$20,000,000 and governing regulations are contained in PC 1967-1701, September 6, 1967 pursuant to Section 65 of the Act. Continuing authority was granted under provisions of PC 1954-7/290, March 4, 1954 for the maintenance of an advance of \$500,000 to the operating fund of the intergovernmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.

Interest at the rate of 6% per annum is charged on loans approved on or after October 1, 1967.

During the year, payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling \$1,131,823 were made from the account and charged as loans to immigrants.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III



# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE H—Continued

Repayments of \$821,905 and interest amounting to \$202,877 were received during the year. The interest was received and credited to non-tax revenue—return on investments.

Also included this year is an approval for write-off in the amount of \$1,080,428 representing some 6,043 accounts. This amount includes \$107,836 of interest written off during 1976-77.

Not included in the closing balance is an amount of \$137,593 covering interest receivable to March 31, 1977.

- H-26 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

Authority for loans in current and subsequent fiscal years in the amount of \$35,000,000 was given by Vote 732, Appropriation Act No. 6, 1956, Vote 475, Appropriation Act No. 5, 1959, Vote 482, Appropriation Act No. 5, 1961, Vote 670, Appropriation Act No. 2, 1962 and Vote L15, Special Appropriation Act, 1963.

In 1957-58 loans of \$2,000,000 were made under authority of Appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.

Amounts totalling \$346,571 received during the current fiscal year were credited hereto. There were no debits to the account. Interest received during the current fiscal year amounting to \$949,850 was credited to non-tax revenue—return on investments.

- H-27 This account records loans to employees of the Department of National Health and Welfare to assist in defraying the expenses of training courses.

During the year, repayments were \$3,277. New loans in the amount of \$3,811 were made.

- H-28 Loans to settlers were made under authority of PC 1953-570, April 17, 1953, as amended, and Vote 483, Appropriation Act No. 6, 1960, which provided that loans to any one settler should not exceed \$2,000 for building material for his irrigation lot dwelling, \$750 for fencing material, and \$1,000 for livestock. In addition, it provides loans for levelling and improving of irrigated land, with a limit of \$2,500 in any one year and a maximum of \$7,500 per farm unit. Loans are repayable over a ten to twenty-five year period, and bear interest at the rate of 5% per annum.

- H-29 This account was established by Vote L103b, Appropriation Act No. 4, 1968 to which loans to parolees under this authority shall be charged and to which shall be credited all repayments of principal amounts of loans and all amounts the payment of which is forgiven by the Minister under this authority. The total amount that may be outstanding under this authority at any time is not to exceed \$10,000.

The gross debits during the year amounted to \$13,327 and gross credits were \$14,498.

- H-30 PC 3924, July 31, 1951 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of agreement the Corporation was required to reimburse  $\frac{1}{3}$  of the cost of construction of the tunnel, with interest at the rate of  $3\frac{1}{4}\%$  per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the City is \$2,000,000 with interest at  $3\frac{1}{4}\%$  per annum.

During the year a repayment of \$63,408 was applied against the loan and interest amounting to \$40,306 was received and credited to non-tax revenue—return on investments.

- H-31 PC 4250, August 24, 1949 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St. Remi Street and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse  $\frac{1}{3}$  of the cost of construction of the tunnel, with interest at the rate of  $3\frac{1}{4}\%$  per annum calculated from the date of conveyance of lands, provided that the amount did not exceed the sum of \$1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the city was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of  $3\frac{1}{4}\%$  per annum.

During the year, a repayment of \$56,699 was applied against the loan and interest amounting to \$15,826 was received and credited to non-tax revenue—return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

- H-32 This account was established under authority of PC 1072-1948 and PC 1963-532 which authorized loans in the amount of \$1,450,000 bearing interest at a rate of  $3\frac{1}{2}\%$  per annum to assist in development of the harbour.

An additional loan of \$1,395,000 to assist in wharf reconstruction and extension was authorized by Vote L105, Appropriation Act No. 4, 1968 and PC 1969-621. This loan bears interest at  $7\frac{1}{2}\%$  per annum and is repayable in 30 semi-annual payments of \$78,240.

Repayments were \$160,286 during 1976-77. Interest of \$75,217 was received and credited to non-tax revenue—return on investments.

- H-33 PC 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957, c. 16, 1957-58, of amounts not exceeding \$4,000,000; such amounts to be secured by debentures of the Corporation

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE H—Concluded

maturing forty years from the date of the debentures securing the first payments and bearing interest at 4½% per annum, payable semi-annually on the first day of January and the first day of July in each year.

During the year a repayment of \$139,466 were received and interest amounting to \$131,006 was received and credited to non-tax revenue—return on investments.

- H-34 Pursuant to PC 1969-1301, June 25, 1969 and Vote L150, Appropriation Act No. 3, 1969, a loan of \$1,200,000 bearing interest at the rate of 7½% per annum and repayable in twenty equal semi-annual instalments was made to the Lakehead Harbour Commission for expansion of the Keefer Terminal, PC 1972-1911, August 29, 1972 authorized acceptance of prepayments of principal without penalty. During the period December 31, 1969 to December 31, 1972 repayments totalled \$444,600. PC 1975-148, January 23, 1975 authorized an amended schedule for the repayment of the balance of the loan and the accrued interest of \$87,447 for the period January 1, 1973 to June 30, 1974. The balance, amounting to \$842,847, is to be repaid in thirty equal semi-annual instalments, the first of which was due December 31, 1974.

During the current year, a repayment of \$35,796 was received and interest amounting to \$58,387 was received and credited to non-tax revenue—return on investments.

- H-35 Pursuant to PC 1965-233, February 11, 1965 and Vote L39b, Appropriation Act No. 10, 1964 a loan of \$300,000 was made to the Nanaimo Harbour Commissioners in 1964-65 bearing interest at the rate 4½% per annum repayable in nine equal semi-annual instalments of \$36,974, commencing June 30, 1965. Pursuant to PC 1966-885, May 13, 1966 and Vote L75 of Appropriation Act No. 9, 1966, a further loan of \$200,000 was made in 1966-67 bearing interest at the rates of 5½%, per annum on \$183,333 and 5¼% per annum on the remainder, repayable in seven equal semi-annual instalments commencing December 31, 1969. Pursuant to PC 1970-27/915 and Vote L16c, Appropriation Act No. 1, 1971 a loan of \$225,000 was made in 1970-71 bearing interest at the rate of 7½%.

A repayment of \$24,522 was received in the current year and interest of \$8,748 was received and credited to non-tax revenue—return on investments.

- H-36 Under authority of PC 1970-2044, November 24, 1970 and Vote L15, Appropriation Act No. 3, 1970, loans of \$2,000,000 were made to the Port Alberni Harbour Commission bearing interest at the rates of 8½% per annum on \$500,000 and 7½% per annum on \$1,500,000. A repayment of \$64,044 was received in the current year and interest of \$129,441 was received and credited to non-tax revenue—return on investments.
- H-37 Under authority PC 1966-1949, October 13, 1966 loans were made to the Toronto Harbour Commissioners amounting to \$1,500,000 to be repaid, with interest at the rate of 5½% per annum on \$1,375,000 with 5¼% per annum on \$125,000 in eighteen equal semi-annual instalments, commencing December 31, 1967. There were no transactions during 1976-77.
- H-38 This account was established under authority of Vote L12b, Appropriation Act No. 4, 1974 to authorize loans to the

Maritime Employers Association in the amount of \$6,000,000 in accordance with terms and conditions approved by the Governor in Council to finance the early retirement of employees.

Authority to make additional loans of \$2,500,000 in 1975-76 and subsequent fiscal years was contained in Vote L17a, Appropriation Act No. 4, 1975.

During 1975-76 and 1976-77 loans amounted to \$2,054,350 and \$226,502 respectively.

Repayments in 1976-77 amounted to \$426,153 while interest of \$673,783 was received and credited to non-tax revenue—return on investments.

- H-39 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was \$27,065. An advance of \$27,000 was made during 1959-60. Vote L22b, Appropriation Act No. 4, 1974, authorized a further advance in the amount of £20,000 to the Working Capital Fund of the Commonwealth War Graves Commission notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of October 1974, which was \$46,000.

An additional advance of \$46,200 was made during 1974-75.

### SCHEDULE I

#### Foreign assets

#### Other international organizations

- I-1 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the Asian Development Bank for the amount of \$25,000,000 U.S. notwithstanding that the payment may exceed or fall short of the Canadian equivalent estimated at \$27,027,000 as of June 1966.

On August 22, 1966, Canada deposited its instrument of ratification, thereby subscribing for 1,250 paid-in shares and an equal number of callable shares in accordance with Treaty Series 1966, No. 24 concerning the finance agreement establishing the Asian Development Bank.

Vote L45b, Appropriation Act No. 2, 1973 authorized a further purchase of 750 paid-in shares and 3,000 callable shares of stock for the amount of \$37,500,000 U.S. of the weight and fineness in effect on July 1, 1944 including authority to pay, in respect of the paid-in shares, \$7,500,000 U.S. notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is \$7,575,000 in instalments in the current and subsequent fiscal years to be paid in cash or in non-interest-bearing, non-negotiable demand notes.

Vote L40 To authorize the purchase in the current and subsequent fiscal years of an additional 4,147 paid-in shares and 8,813 callable shares of stock of the Asian Development Bank, being Canada's subscription as a member thereof, for the amount of \$129,600,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares \$41,470,000 U.S. in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalment to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE I—Continued

in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1975, which is..... \$ 51,270,000

Total authorities granted for the purchase of shares in the Asian Development Bank are for the purchase of 6,147 paid-in shares and 13,063 callable shares.

As at March 31, 1976, Canada's total instalment payments amounted to \$24,126,988 U.S. = \$24,845,944 Cdn. for 2,000 paid-in shares. During the year ended March 31, 1977 Canada made an instalment in the amount of \$26,889,692 U.S. = \$26,962,294 Cdn. in non-interest-bearing, non-negotiable demand notes and \$23,137,642 U.S. = \$23,200,114 Cdn. paid in cash for a total of 4,147 paid-in shares. During the year ended March 31, 1977, an amount of \$251,527 Cdn. in cash was credited and \$50,027 Cdn. in notes were debited to the account representing maintenance of value adjustments.

As at March 31, 1977, Canada had purchased a total of 6,147 paid-in shares and the 13,063 callable shares are subject to call by the Bank under certain circumstances.

- I-2 Vote L36a Appropriation Act No. 4, 1969 authorized the purchase of 2,000 shares (1,000 paid-in shares and 1,000 callable) of stock of the Caribbean Development Bank in 1969-70 and subsequent fiscal years, being Canada's subscription as a member thereof, for the amount of \$10,000,000 U.S. (\$10,760,000 Cdn.) including authority for the issue in the current and subsequent fiscal years to the bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements by the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance.

Vote L36b, Appropriation Act No. 4, 1974 authorized a further purchase of 3,477 callable shares of stock, being Canada's additional subscription as a member thereof, for the amount of \$17,385,000 U.S. of the weight and fineness in effect September 1, 1969, including authority for the issue in the current and subsequent fiscal years to the Bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements of the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated as of October 1, 1974 which is \$20,653,590.

Canada's total authorized subscription to date is for 1,000 paid-in and 4,477 callable shares in the Caribbean Development Bank. During the year ended March 31, 1977 there were no transactions on this account. As at March 31, 1977 Canada's instalment payments amounted to \$6,021,740 U.S. = \$5,984,210 Cdn. for 1,000 paid-in shares. The 4,477 callable shares are subject to call by the Bank under certain circumstances.

- I-3 Vote L40b, Appropriation Act No. 2, 1973 authorized the purchase of 4,000 paid-in shares and 20,268 callable shares of stock of the Inter-American Development Bank, being Canada's subscription as a member thereof, for the amount of \$242,680,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, \$40,000,000 U.S. in annual instalments over a period of three years commencing in 1972-73, as required in accordance with the undertakings given by Canada to sub-

scribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is \$40,400,000.

Vote L36a, Appropriation Act No. 4, 1975 authorized the purchase in current and subsequent fiscal years of an additional 1,626 paid-in and 14,606 callable shares of stock of the Inter-American Development Bank as a member thereof, for the amount of \$162,320,000 U.S. of the weight and fineness in effect on January 1, 1959, including authority to pay in respect of the paid-in shares \$16,260,000 U.S. in annual instalments over a period of three years commencing in fiscal year 1976-77 as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as at September, 1975, which is \$20,086,080.

Total authorities granted for the purchase of shares in the Inter-American Development Bank are for the purchase of 5,626 paid-in shares and 34,874 callable shares.

As at March 31, 1976 Canada's total instalment payments amounted to \$48,384,622 U.S. = \$47,404,740 Cdn. for 4,000 paid-in shares. During the year ended March 31, 1977 Canada made an instalment in the amount of \$6,538,380 U.S. = \$6,355,306 Cdn. in non-interest-bearing, non-negotiable demand notes for a total of 542 paid-in shares.

As at March 31, 1977 Canada had purchased a total of 4,542 paid-in shares and is liable for the purchase of a further 1,084 paid-in shares to be purchased in 1977-78 and 1978-79 (542 shares per year). The 34,874 callable shares are subject to call by the Bank under certain circumstances.

- I-4 This account records Canada's part paid subscription to the capital stock of the International Bank for Reconstruction and Development. During the fiscal year ended March 31, 1973 Canada paid \$14,980,000 U.S. (of weight and fineness of 1944) = \$16,060,949 Cdn. under authority of Vote L37b, Appropriation Act No. 1, 1970. Canada has subscribed for 9,418 shares of the Bank with a total subscription price of U.S. \$941,800,000 of which 10% has been paid at a total cost of \$101,084,197 Cdn. The remaining 90% is represented by a guarantee subject to call by the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses.
- I-5 This account records Canada's subscription to the International Development Association. Vote L5, Appropriation Act No. 3, 1971 authorized subscriptions in 1971-72, 1972-73 and 1973-74. Vote L5, Appropriation Act No. 3, 1974, authorized subscriptions in 1974-75, 1975-76, 1976-77 and 1977-78.

Subscriptions of \$140,425,304 in 1976-77, brought the balance in the account to \$619,639,688 at March 31, 1977. Of this amount \$226,125,631 Canadian is in the form of non-interest-bearing notes payable on demand and are carried as a liability of the Government of Canada under the heading, "Interest and Matured Debt".

- I-6 This account records the purchase of 3,600 shares of stock of the International Finance Corporation for the amount of

# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE I—Concluded

\$3,522,375 under authority of Vote 731, Appropriation Act No. 6, 1956.

I-7 Vote L14a, Appropriation Act No. 10, 1964; Vote L25, Appropriation Act No. 2, 1966; Vote L25, Appropriation Act No. 9, 1966; Vote L30, Appropriation Act No. 7, 1967; Vote L25, Appropriation Act No. 4, 1968; Vote L25, Appropriation Act No. 3, 1969; Vote L25, Appropriation Act No. 3, 1970; Vote L26b, Appropriation Act No. 1, 1972; Vote L35, Appropriation Act No. 1, 1973; Vote L30, Appropriation Act No. 4, 1973; Vote L35, Appropriation Act No. 3, 1974 and Vote L35 Appropriation Act No. 3, 1975 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

**Vote L35 International Development Assistance—Special loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical, educational and social development assistance as may be agreed upon by Canada and the developing countries or recognized international development institutions and to cancel, effective March 31, 1977, outstanding authorities under External Affairs Vote L35, Appropriation Act No. 3, 1976; and**

**d) to provide that during the thirty days immediately following the end of the fiscal year payments may be made pursuant to the authorities referred to in paragraphs (a), (b) and (c). In respect of liabilities and obligations incurred prior to the end of that fiscal year and such payments may be charged in the accounts for the fiscal year ..... \$200,000,000**

Loans were made to the various international development associations as follows:

	Balance as at March 31, 1977	Balance as at March 31, 1976	Net increase or decrease ( - )
	\$	\$	\$
African Development Bank ...	41,644,975	25,201,658	16,443,317
African Development Bank II	2,563,979		2,563,979
Ardern Development Corp.....	5,000,000	5,000,000	
Asian Development Bank.....	63,241,574	37,016,000	26,225,574
Caribbean Agriculture Development Fund .....	8,600,000	7,400,000	1,200,000
Caribbean Development Bank	18,535,720	14,152,423	4,383,297
Central American Bank for Economic Integration .....	476,124	168,503	307,621
Commonwealth Caribbean Regional .....	500,000	500,000	
International American Development Bank .....	74,450,439	73,220,839	1,229,600
International Bank for Reconstruction and Development .....	20,012,000	20,012,000	
International Monetary Fund.	10,802,697	10,802,697	
International American Development Bank Special ..	16,913,333		16,913,333
	262,740,841	193,474,120	69,266,721

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
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Payments made during the current fiscal year amounted to \$68,771,980.

Capitalized interest in the amount of \$494,741 was charged to loans to the Inter-American Development Bank and credited to uncollected interest capitalized.

I-8 These items represent the Canadian government's equity in the working capital funds of the international organizations listed, some of which were originally financed from membership contributions pursuant to the financial regulations of the organizations concerned. The amounts shown reflect the Canadian dollar equivalent of the total amounts advanced in foreign currency as at the time of the last payment made to each organization. The working capital funds have been financed or increased by the following:

Vote 454, Appropriation Act No. 6, 1945; Vote 657, Appropriation Act No. 2, 1946; Votes 622, 623 and 624 Appropriation Act No. 2, 1947; Vote 702, Appropriation Act No. 4, 1948; Vote 775, Appropriation Act No. 7, 1949; Vote 788, Appropriation Act No. 5, 1955; Vote 778 and 871, Special Appropriation Act, 1958; Votes 803 and 804 Appropriation Act No. 3, 1959; Vote 604, Appropriation Act No. 5, 1959; Vote 709, Appropriation Act No. 3, 1960; Vote 481, Appropriation Act No. 5, 1961; Votes 761, 762 and 763, Appropriation Act No. 4, 1962; Vote L8, Special Appropriation Act 1963; Votes L10, L10a and L15, Appropriation Act No. 5, 1963; Vote L17e, Appropriation Act No. 2, 1964; Votes L22e, L96e and L97e, Appropriation Act No. 4, 1966; Vote L20, Appropriation Act No. 9, 1966; Vote L24g, Appropriation Act No. 2, 1967; Vote L14b, Appropriation Act No. 1, 1972; Vote L17b, Appropriation Act No. 2, 1973; Vote L12b, Appropriation Act No. 1, 1974; Votes L17d and L18d, Appropriation Act No. 1, 1975 and Vote L16a, Appropriation Act No. 4, 1975. Further advances were authorized by the following parliamentary appropriations:

**Vote L16b Advances to the Working Capital Fund of the World Health Organization in the amount of \$310 (U.S.), estimated as of September, 1976, which is.... \$ 307**

**Vote L17d Advances to the Working Capital Fund of the United Nations Educational, Scientific, and Cultural Organization in an amount of \$240,240 (U.S.) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January 1977, which is..... \$ 243,003**

**Vote L18d Advances to the Working Capital Fund of the Food and Agriculture Organization of the United Nations in an amount of \$75,600 (U.S.) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January 1977, which is..... \$ 76,469**

This account also records repayments and the balance outstanding on United Nations bonds purchased by the Canadian government in September 1962 in the amount of \$6,240,000 U.S. (\$6,719,700 Cdn.) under authority of Vote 668, Appropriation Act No. 2, 1962. Total repayments to date amount to \$3,506,180 Can. including \$267,453 received in the current fiscal year. The bonds yield interest at the rate of 2% per annum and to date the amount of \$1,398,408 Cdn. has been realized including \$63,934 received in the current fiscal year and credited to non-tax revenue—return on investments.

During the current fiscal year Canada advanced further amounts of \$307 to the World Health Organization, \$252,516 to the United Nations Educational, Scientific and Cultural Organization and \$80,136 to the Food and Agricultural Organization.

# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE J

### Cash balances

- J-1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada and other countries in Belgian francs, Canadian dollars, French francs, United Kingdom sterling, United States dollars and West German marks.
- J-2 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.
- J-3 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.
- J-4 This account is to record moneys received by public officers prior to the close of business on March 31 but not recorded in current cash accounts until after that date.
- J-5 This represents the cash in hands of postmasters and in transit at the close of business on March 31, 1977.
- J-6 Collections received after March 31, and generally up to May 31st, which are applicable to the fiscal year ending on that date are recorded in this account.

This account intends to accommodate refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability and (in exceptional cases) revenue accounts where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

## SCHEDULE L

### Working capital advances to revolving funds, departments and agencies

- L-1 This account was authorized by Vote 55g, Appropriation Act (2) No. 4, 1952, Vote 762, Appropriation Act No. 3, 1953, Vote 783, Appropriation Act No. 5, 1955 and Vote L6a, Appropriation Act No. 4, 1970 for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The amount that may be advanced to the account at any one time is not to exceed \$1,820,000.

Gross debits during the year were \$871,550 and gross credits were \$997,658.

- L-2 Section 10(1) of the Agricultural Stabilization Act 1957-58, (2) c. 22, s. 1, R.S., c. A-9 as amended, provides that the Agricultural Stabilization Board may (a) purchase any agricultural commodity at the prescribed price; (b) pay to producers of an agricultural commodity, directly or through such agent as the board determines, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (c) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (d) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the

agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the Consolidated Revenue Fund under this Act, other than administrative expenses, provided that the debit balance in the account shall not be greater than \$250,000,000.

Section 13(7) directs that "at the end of each fiscal year the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament"

During the year, gross debits amounted to \$261,866,488 and gross credits also totalled \$261,866,488.

- L-3 Section 4(1) of the Agricultural Products Board Act 1951 (2) (2nd Session) c. 1, s. 1, R.S., c. A-5, provides that the board may, with the authority of the Governor in Council: (a) sell or deliver agricultural products to the government of any country or any agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (c) buy, sell or import agricultural products; and (d) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products. Section 5 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the agricultural products board account in which all financial transactions of the board under Section 4(1) of the Act are recorded. The authority was extended by Vote 15b, Appropriation Act No. 1, 1974 which increased from \$15,000,000 to \$50,000,000 the amount by which a payment made under Sub-section 5(3) of the Agricultural Products Board Act may exceed the balance of the Agricultural Products Board Account.

During the year, gross debits amounted to \$2,089,860 and gross credits also totalled \$2,828,229.

- L-4 This account is operated pursuant to the provisions of Sub-sections 1 and 2 of Section 13, Canada Grain Act 1970-71, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Canadian Grain Commission for working capital in respect of any elevator operation of the Commission. PC 1976-519 authorized the use of this advance for the purpose of financing weigh-over deficits at Canadian Government elevators and to sell or dispose of overages resulting from weigh-overs at Canadian Government elevators.

During the year, gross debits amounted to \$233,161 and gross credits also totalled \$233,161.

- L-5 This account was established by Vote L1b, Appropriation (2) Act No. 1, 1970 and Vote L18b, Appropriation Act No. 2, 1972 to authorize the operation of a race track supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all moneys received through the pari-mutuel levy under Section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed \$200,000.

This authority was extended by Vote L26d, Appropriation Act No. 1, 1975, to include as a charge to the fund the costs



# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE L—Continued

of research relating to the use of drugs on horses and race surveillance techniques.

Gross debits during the year amounted to \$7,219,992 and gross credits totalled \$6,903,957.

- L-6 This account was established by Vote L16a, Appropriation Act No. 4, 1971 to provide for the acquisition of capital equipment for race track supervision. Vote L17b, Appropriation Act No. 1, 1974, Vote L27d, Appropriation Act No. 1, 1975, and Vote L35, Appropriation Act No. 3, 1975 authorized net advances for this purpose in subsequent fiscal years.

Advances during the current fiscal year amounted to \$39,054 and repayments were \$55,988.

- L-7 This account was established under authority of Vote L20 of Appropriation Act No. 5, 1963, for payments in respect of government telecommunications services now shown as the Government Telecommunication Agency revolving fund. This account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed \$2,000,000 at any time. This increase was authorized by Vote L6a, Appropriation No. 4, 1976. The borrowing of money to purchase capital assets was authorized by the following parliamentary appropriation:

**Vote L6b Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for the Government Telecommunications Agency..... \$ 58,717**

Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for administration and local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were \$40,179,027. This account was credited with \$37,694,527 and the debit balance in the account on March 31, 1977 represents the total outstanding accounts to be collected during 1977-78.

Vote L6b, Appropriation Act No. 2, 1973, extended the purposes of the Government Telecommunications Agency to authorize the provision of telecommunication service to government departments and agencies.

- L-8 This account records advances as authorized by Vote L63c, Appropriation Act No. 5, 1963, Vote L37a, Appropriation Act No. 6, 1964, Vote L37d, Appropriation Act No. 2, 1965, and Vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed \$135,000,000.

Agreements were originally entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Nuclear Limited.

During the year the general stockpiling of uranium concentrates was transferred to Uranium Canada Limited at the original acquisition cost to the Government of Canada of

\$101,188,304. This transfer, authorized by PC 1976-2/1001, April 27, 1976, brings the account to a nil balance at March 31, 1977.

- L-9 This account was established under authority of Vote L27b, Appropriation Act No. 3, 1974 and was extended by Vote L40b, Appropriation Act No. 1, 1976, to authorize the operation of a Working Capital Advance Account in the current and subsequent years in accordance with terms and conditions approved by Treasury Board, for the purpose of financing the acquisition of meteorological equipment and supplies, the amount outstanding at any time under this authority not to exceed \$5,000,000.

Expenditure for the current fiscal year was \$2,514,895 and receipts were \$2,947,224.

- L-10 Section 10(3) of the Fisheries Prices Support Act, 1944, directs that "There shall be kept by the Minister of Finance an account called the fisheries prices support account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds from sales of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the Consolidated Revenue Fund, as revenue; and net operating loss in any fiscal year may be recouped to the said account from moneys appropriated by Parliament for the purpose".

During the year, total receipts were \$4,469,113 and disbursements were \$3,356,353.

- L-11 This account was established under authority of Vote 542, Appropriation Act No. 3, 1953, and extended by Vote 656, Appropriation Act No. 5, 1958, and Vote L34a, Appropriation Act No. 9, 1966, to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance of this account is not to exceed \$500,000 at any time.

During the year total receipts were \$559,953 and disbursements from the fund were \$554,847 including \$309,910 profit transferred to non-tax revenue—return on investments.

- L-12 This account reflects the total amount outstanding on advances for the acquisition of furnishings and equipment including the replacement of furniture for the Central and Regional Passport Offices. Vote L12, Appropriation Act No. 3, 1971 authorized an advance of \$133,000 for expenditures in 1971-72; Vote L15, Appropriation Act No. 2, 1972, an advance of \$78,000 for expenditures in 1972-73 and Vote L13b, Appropriation Act No. 1, 1974, an advance of \$59,970 for expenditures in 1973-74; and Vote L15, Appropriation Act No. 3, 1974, an advance of \$263,000 for expenditures in 1974-75; Vote L15, Appropriation Act No. 3, 1975 and Vote L15a, Appropriation Act No. 4, 1975 advances of \$85,000 and \$88,000 for expenditures in 1975-76. A further advance was authorized pursuant to Appropriation Act No. 3, 1976, as follows:

**Vote L15 Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for the Central and Regional Passport Offices..... \$ 46,000**

During the current fiscal year, expenditures amounted to \$39,837 repayments in respect of the loans acquired to

Additional financial information may be found in:

- (1) Volume I  
(2) Volume II  
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## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE L—Continued

March 31, 1977, amounted to \$40,504 and interest in the amount of \$20,929 was charged on the outstanding amounts advanced to March 31, 1977 at rates established by the Minister of Finance and credited to non-tax revenue—return on investments.

During the current fiscal year, gross debits amounted to \$39,837 and gross credits were \$40,504.

L-13 Vote L22b, Appropriation Act No. 1, 1969, as extended by

(2) Vote L19d, Appropriation Act No. 1, 1975, authorized the establishment of a revolving fund in the aggregate amount of \$900,000 to finance the operations of the Central and Regional Passport Offices. The Treasury Board, pursuant to TBM 738359, October 14, 1975 and TBM 740930, February 17, 1976, authorized the Passport Office to accumulate surpluses and to carry over deficits effective April 1, 1975.

During the current fiscal year, gross debits amounted to \$7,034,811 and gross credits were \$7,817,515.

L-14 The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of PC 1933-343 dated March 12, 1953. As the stock of bonds is used adjusting entries are made crediting this account and debiting the budgetary expenditure account "cost of issuing new loans" or the account "replenishing reserve stocks of bonds".

During the year debits to the account amounted to \$678,988 and the total credits were \$812,728.

L-15 Authorized by Section 8, Royal Canadian Mint Act, 1968. Debits to the account represent the cost of all coin purchased from the Royal Canadian Mint and credits represent the face value of all coin issued to the Bank of Canada. The net gain from transactions in the account is credited to non-tax revenue—return on investments.

During the year debits to the account amounted to \$43,606,584 and the total credits were \$44,030,701.

L-16 Authorized by Section 8, Royal Canadian Mint Act, 1968. This account records transactions in connection with the purchasing and selling of gold bullion on the open market. The balance in the gold purchase account is \$4,731,620 at March 31, 1977. The gold inventory at March 31, 1977 records 134,742 ounces of fine gold at an average cost of \$35.11 per ounce.

During the year the debits to the account amounted to \$6,121 and the total credits were nil.

L-17 Authorized by Bill C-63 (1975) "Act to amend the Olympic (1976) Act". This account records the purchase of gold bullion to be used in the production of Olympic Coins. Credits to the account represent bullion transferred to the Olympic Gold Coin Blanks Inventory and sale of surplus bullion. Purchases during the fiscal year were \$25,138,648 and \$41,452,476 was transferred to Blanks Inventory.

L-18 Authorized by Bill C-63 (1975) "Act to amend the Olympic (1976) Act". This account reflects gold bullion used and contracted production costs in the manufacture of coin blanks. Credits to the account represent blanks transferred to the Olympic Finished Coin Inventory.

Debits during the fiscal year were \$46,929,585 and \$52,594,270 was transferred to Finished Coin Inventory.

L-19 Authorized by Bill C-63 (1975) "Act to amend the Olympic (1976) Act". This account records the costs of striking coins as well as costs transferred from the Coin Blank Inventory Account and purchase of empty cases. Credits to the account

represent coins and cases that have been transferred out of inventory for sale.

Debits during the fiscal year were \$40,174,730 and \$45,695,063 was transferred out for sale.

L-20 Authorized by the Olympic (1976) Act, Bill C-196. This account records the purchase of silver bullion to be used in the production of Olympic Coins. Credits to the account represent bullion transferred to the Olympic Silver Coin Blanks Inventory. Purchases during the fiscal year were \$38,082,229 and \$57,934,656 was transferred to Blanks Inventory.

L-21 Authorized by the Olympic (1976) Act, Bill C-196. This account reflects silver bullion used and contracted production costs in the manufacture of coin blanks. Credits to the account represent blanks transferred to the Olympic Finished Coin Inventory.

Debits during the fiscal year were \$8,558,534 and \$37,143,388 was transferred to Finished Coin Inventory.

L-22 Authorized by the Olympic (1976) Act, Bill C-196. This account records the costs of striking coins as well as costs transferred from the Coin Blank Inventory Account and purchase of empty cases. Credits to the account represent coins and cases that have been transferred out of inventory for sale.

Debits during the fiscal year were \$30,868,622 and \$43,399,970 was transferred out for sale.

L-23 Authorized by Section 8, Royal Canadian Mint Act, 1968. Debits to the account represent the cost of silver found in gold deposits. Credits record the sale of silver to the Royal Canadian Mint for the production of coins and metals. The silver inventory at March 31, 1977 records 980,587.75 ounces of fine silver at a cost of \$3,637,445.

During the year the debits to the account amounted to \$1,303,902 and the total credits were \$773,409.

L-24 Vote L18b, Appropriation Act No. 1, 1972 authorized the establishment of a revolving fund for the purpose of financing the operation of the Indian arts and crafts central marketing service and to facilitate the conversion of the marketing service to a corporate enterprise which would be owned and operated by the Indian people.

Operating and capital expenditures of the Indian arts and crafts marketing service including purchase of arts and crafts production material are not to exceed the amount of \$700,000 at any time and all revenues from its operations are to be credited thereto. This authority was increased to \$1,100,000 by Vote L26a, Appropriation Act No. 3, 1974 and further increased to \$1,400,000 by Vote L26b, Appropriation Act No. 4, 1974.

Reimbursements to this account to cover excess of expenditures over revenues, during the year were authorized by Vote 5d, Appropriation Act No. 1, 1977 in the amount of \$750,000.

During the current year the account was credited with \$954,201 and debits amounted to \$1,920,270.

L-25 This account was authorized by Vote 508, Appropriation Act (2) No. 5, 1958 for the purpose of acquiring and managing stores for the operation and maintenance of National Parks of Canada. The purposes of this account was extended by Vote L81a, Appropriation Act No. 5, 1973, to include the management of canals formerly under the Ministry of Transport.



# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE L—Continued

During the year an amount of \$30,887 was charged to Vote 70d, representing the value of stores which have become obsolete, unserviceable, lost or destroyed.

The increase to \$2,000,000 representing the amount that may be outstanding at any time was authorized by the following parliamentary authority:

**Vote L81d To increase from \$1,000,000 to \$2,000,000 the amount that may be outstanding at anytime against the Working Capital Advance Account established by Loans, Investments and Advances Vote 508, Appropriation Act No. 5, 1958, for the acquisition and management of stores for the operation and maintenance of National Parks of Canada and Canals under the management of the Minister; and to provide a further amount of ..... \$ 1,000,000**

During the year the account was debited with \$3,053,220 and credits amounted to \$3,084,765.

- L-26 This account was authorized by Vote L82b, Appropriation <sup>(2)</sup> Act No. 1, 1969 for the purpose of financing the cost of special statistical services performed at the request of government departments, agencies and others. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$250,000.

Gross debits during the year amounted to \$2,775,665 and gross credits were \$2,977,728.

- L-27 This account was established to be effective April 1, 1976 <sup>(2)</sup> under authority of Vote L20b, Appropriation Act No. 1, 1976, which reads as follows:  
To authorize in accordance with terms and conditions approved by the Treasury Board, the operation of a Working Capital Advance Account in the current and subsequent fiscal years for the purpose of financing (a) Public Funds Imprest and Public Funds Advance Accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and (d) authorized recoverable advances to establish military messes and canteens.

The amount outstanding at any one time under this authority not to exceed \$26,000,000.

During the current fiscal year, gross credits to this account were \$72,682,502 and gross debits were \$87,640,633.

Note: Gross debits include \$8,942,969 of initial allotment from Treasury Board Vote L29g.

- L-28 This account was authorized by Vote 632, Appropriation <sup>(2)</sup> Act No. 2, 1954 for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers. Vote L83b, Appropriation Act No. 1, 1969 extended the purposes of the fund to include the acquisitions and managing of other materials, stores and supplies in accordance with terms and conditions approved by the Treasury Board and increased to \$750,000 the amount that may be charged to the fund at any time.

Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms.

Gross debits during the current fiscal year were \$440,438 and gross credits were \$724,231.

- L-29 The operation of this fund was authorized by Vote 541, <sup>(2)</sup> Appropriation Act No. 4, 1954 and extended by Vote 543, Appropriation Act No. 5, 1955, Vote 528, Appropriation Act No. 6, 1956 and Vote L7b, Appropriation Act No. 4, 1974, for the purpose of: (a) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (b) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount to be charged to the fund at any one time is not to exceed \$3,000,000. This increase was authorized by the following parliamentary appropriation:

**Vote L7b To increase from \$1,500,000 to \$3,000,000 the amount that may be outstanding at any time against the Administrative Services Working Capital Advance Account established by Vote 541, Appropriation Act No. 4, 1954, for the acquisition of materials for uniforms and mail bags; additional amount required ..... \$ 1,500,000**

Gross debits during the year amounted to \$3,871,556 and gross credits were \$2,494,099.

- L-30 This account was established under authority of Vote L56g, <sup>(2)</sup> Appropriation Act No. 2, 1967 and was extended by Vote L118b, Appropriation Act No. 1, 1970 and Vote L3d, Appropriation Act No. 1, 1975 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance; the amount that may be outstanding at any time is not to exceed \$55,000,000.

During the year the account was debited with the amount of \$202,332,718 representing the cost of construction and repair and was credited with \$201,847,746 representing the amount recovered from other government departments and agencies.

- L-31 This account was authorized by Vote 539, Appropriation <sup>(2)</sup> Act No. 3, 1953, and Vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration. The debit balance in the account at any one time is not to exceed \$335,000.

During the current fiscal year debits to this account were \$325,850 and credits were \$378,869.

- L-32 This account records loans made for the purchase of capital equipment for the Canadian Government Photo Centre as authorized by Vote L85, Appropriation Act No. 3, 1971, Vote L80, Appropriation Act No. 3, 1972, Vote L75, Appropriation Act No. 4, 1973, and Vote L75, Appropriation Act No. 3, 1974, Vote L80, Appropriation Act No. 3, 1975 and Vote L80a, Appropriation Act No. 4, 1975 and by the following parliamentary appropriation:

**Vote L75 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Canadian Government Photo Centre ..... \$ 100,000**

Additional financial information may be found in:

- (1) Volume I  
(2) Volume II  
(3) Volume III

New loans during the year amounted to \$101,740.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE L—Continued

L-33 This account was authorized under authority of Secretary of State, Vote L90, Appropriation Act No. 3, 1971. The purpose of the account as described in the vote wording is to authorize the operation of a Canadian Government Photo Centre revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of the provision of printing and processing services to government departments and agencies, and the production of black and white and colour still photographs; expenditures for such purpose to be charged to the fund and amounts recovered in respect thereof to be credited thereto; the amount outstanding at any time not to exceed \$450,000. This amount was increased by the following parliamentary appropriation:

**Vote L76d To increase from \$450,000 to \$750,000 the amount that may be outstanding at any time against the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971; additional amount required..... \$ 300,000**

Total disbursements in the account for the year were \$1,028,424 and total receipts were \$1,272,629.

L-34 This account was authorized under Section 18 of the National Film Act, 1950 to provide a working capital advance for the purpose of financing the operations of the National Film Board for its own program and for recoverable film work performed for other government departments and agencies. Originally established under the Act with the balance at any one time not to exceed \$700,000, a number of amendments since 1950 increased the maximum to \$5,000,000.

Total disbursements in the account for the year were \$32,767,118 and total receipts were \$34,984,112.

L-35 This account was established to record advances for the purchase of capital equipment for the Central Microfilm Unit as authorized by Vote L110, Appropriation Act No. 3, 1971, Vote L100, Appropriation Act No. 3, 1972 Vote L100, Appropriation Act No. 4, 1973 Vote L100b, Appropriation Act No. 1, 1974 Vote L100, Appropriation Act No. 4, 1975 Vote L105a, Appropriation Act No. 4, 1976 and the following parliamentary appropriation:

**Vote L100 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Central Microfilm Unit..... \$ 200,000**

Gross debits during the year amounted to \$232,611 and gross credits were \$59,672.

L-36 Vote 529, Appropriation Act No. 6, 1956, Vote L80, Appropriation Act No. 7, 1967 Vote L105, Appropriation Act No. 4, 1975 and Vote L110, Appropriation Act 1, 1975 authorized the operation of this account for the purpose of producing, processing or dealing in microfilm. The debit balance in the revolving fund at any time is not to exceed \$200,000.

Gross debits during the year amounted to \$1,522,651 and gross credits were \$1,538,464.

L-37 This account was established under Vote L120, Appropriation Act No. 3, 1971 and Vote L112b, Appropriation Act No. 4, 1974 and Vote L107b, Appropriation Act No. 5, 1976 for the purpose of providing training and development by the Bureau of Staff Development and Training, expenditures for such purposes to be charged to the fund and receipts for such services to be credited thereto, the amount outstanding at

any time not to exceed \$3,500,000. The increase was authorized by the following parliamentary appropriation:

**Vote L107b To increase from \$2,000,000 to \$3,500,000 the amount that may be outstanding at any time against the Staff Development and Training Revolving Fund established by Secretary of State L120, Appropriation Act No. 3, 1971; additional amount required..... \$ 1,500,000**

During the current fiscal year, gross debits were \$19,258,550 and gross credits amounted to \$20,264,118.

L-38 This account was established by Vote 543, Appropriation Act No. 3, 1953, and extended by Vote 658, Appropriation Act No. 5, 1958 and Vote 760, Appropriation Act No. 2, 1961 for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed \$255,000.

Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. TB 574154, dated January 9, 1961 authorized 100% of such profits to be allocated to the welfare fund.

The gross debits during the year amounted to \$1,641,910 and gross credits were \$1,571,454.

L-39 This account was established by Vote 628, Appropriation Act No. 2, 1955, Vote 660, Special Appropriation Act 1958, Vote 657, Appropriation Act No. 5, 1968, Vote 600, Appropriation Act No. 5, 1961 and Vote L17b, Appropriation Act No. 1, 1974 for the purpose of acquiring, managing and manufacturing materials used in industrial work done for (a) government departments, and (b) penitentiaries, including the Office of the Commissioner of Penitentiaries; the amount to be charged to the account at any time not to exceed \$4,000,000. This increase was authorized by the following parliamentary appropriation:

**Vote L17b To extend the purposes of the Industrial and Stores Working Capital Advance Account established by Loans, Investments and Advances Vote 628, Appropriation Act No. 2, 1955,**

(a) to authorize payment of wages and bonuses to inmates for work performed in industrial workshops in federal institutions; and

(b) to increase from \$2,000,000 to \$4,000,000 the amount that may be outstanding at any time against the said Account;

**additional amount required..... \$ 2,000,000**

The gross debits during the year amounted to \$1,789,733 and the gross credits were \$1,612,938.

L-40 This account was established by Vote L25a, Appropriation Act No. 5, 1963 and extended by Vote L16a, Appropriation Act No. 5, 1973, for the purpose of acquiring livestock for slaughter and subsequent sale for use in institutional feeding, and for acquiring raw materials required to produce canned goods for institutional feeding; the amount to be charged to the fund at any time not to exceed \$315,000.

The gross debits during the year amounted to \$254,462 and the gross credits were \$270,058.

L-41 This account was established by Vote L16b, Appropriation Act No. 2, 1973, and extended by Vote L16d for the purpose of financing the acquisition of operational stores. The debit balance in the fund at any time is not to exceed \$5,000,000.

The gross debits during the year amounted to \$7,004,313 and the gross credits were \$7,083,703.

# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE L—Continued

- L-42 PC 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police working capital advance for the purchase and sale of material for the manufacture of uniforms. The operation of this fund was authorized by Vote 547, Appropriation Act No. 3, 1953, extended by Vote 633, Appropriation Act No. 2, 1954, Vote L92c, Appropriation Act No. 1, 1968 and by Vote L30d, Appropriation Act No. 1, 1975. The debit balance in the fund at any time is not to exceed \$6,350,000.

The gross debits during the year amounted to \$3,687,569 and the gross credits were \$3,221,887.

- L-43 This account was established by Vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed \$80,000.

The gross debits during the year amounted to \$1,273,731 and the gross credits were \$1,250,537.

- L-44 Advances for the acquisition of capital equipment as authorized by Vote L7b, Appropriation Act No. 2, 1973, Vote L2a, Appropriation Act No. 5, 1974, Vote L5, Appropriation Act No. 2, 1974, Vote L5d, Appropriation Act No. 1, 1975 Vote L10, Appropriation Act No. 3, 1975, Vote L10a, Appropriation Act No. 4, 1975 and by the following parliamentary appropriations:

**Vote L10 and L10d Advances in accordance with terms and conditions approved by Treasury Board for capital acquisitions for any of the purposes set out in Sub-sections 5(1) and 5(2) of the Department of Supply and Services Act (R.S.c. S-18)..... \$ 13,279,000**

Total capital equipment purchases for the year amounted to \$10,295,212.

The gross debits during the year amounted to \$9,951,289 and gross credits were \$2,194,428

- L-45 The defence production revolving fund was established under the authority of Section 15 of the Defence Production Act, c. D-2, R.S., 1951, as amended. Sub-section 4 of that Section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than \$100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies and repayments of loans and advances.

	1977	1976	Net increase or decrease ( - )
	\$	\$	\$
Aircraft	11,106,981	13,416,659	- 2,309,678
Munitions	1,948,588	12,557,908	- 10,609,320
Research and development	1,788,982	78,368	1,710,614
Strategic materials		- 2,747	2,747
	14,844,551	26,050,188	- 11,205,637

Additional financial information may be found in:

- (1) Volume I  
(2) Volume II  
(3) Volume III

*Aircraft, munitions and electronics and sales tax*—Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product.

Gross debits during the year amount to \$64,023,440 and gross credits were \$76,942,438.

*Research and development*—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments including Industry, Trade and Commerce and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is then paid from the revolving fund, which in turn is recouped from the partners involved.

During the year the gross debits amounted to \$7,396,246 and gross credits were \$5,685,632.

*Strategic materials*—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to \$2,747.

- L-46 This account was established under authority of Vote L149b, Appropriation Act No. 1, 1970 for the operation of a revolving fund, expenditures for its purposes to be charged to the fund and amounts recovered to be credited thereto. This authority was extended by Vote L30, Appropriation Act No. 3, 1971 which increased from \$1,000,000 to \$1,750,000 the amount that may be outstanding at any time against the revolving fund.

Gross debits during the year amounted to \$8,380,722 and gross credits were \$8,244,149.

- L-47 This Revolving Fund is authorized by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966 and Loans, Investments and Advances Vote L104b, Appropriation Act No. 1, 1969, to acquire and provide in the most economical manner goods, printing and related services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives. The amount outstanding under this authority at any time is not to exceed \$75,000,000.

**Vote L11d To extend the purposes of the Supply Revolving Fund established by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966, to authorize, in accordance with terms and conditions approved by the Treasury Board, the purchase, distribution and sale of publications and related items..... \$ 1**

The gross debits during the year amounted to \$259,607,902 and the gross credits were \$261,048,670.

- L-48 This account was established under authority of Vote L165, Appropriation Act No. 3, 1969 and was extended by Vote L45, Appropriation Act No. 3, 1970, Vote L35, Appropriation Act No. 3, 1971, Vote L35, Appropriation Act No. 3, 1972, Vote L30, Appropriation Act No. 4, 1973, Votes L30, L30b and L30d, Appropriation Acts No. 3 and No. 4, 1974, and No. 1, 1975, Votes L35 and L35a, Appropriation Acts No. 3 and No. 4, 1975 and the following parliamentary appropriations:

**Vote L35 Advances in the current and subsequent fiscal years, subject to terms and conditions prescribed by Treasury Board:**



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE L—Concluded

- (a) for operating and capital purposes at Montreal, Toronto, and Vancouver International Airports and for land acquisition and management at the Pickering site as well as such other airports as Treasury Board may approve; and
- (b) to finance the construction of bridges to improve transportation in respect to the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads ..... \$ 75,679,000

During the year expenditures totalled \$82,352,409. The account was credited with \$17,699,508 representing depreciation of \$3,039,870 for Montreal International Airport (Dorval) and \$5,613,206 for Toronto International Airport (Malton) \$6,043,841 for Montreal International Airport (Mirabel) and \$3,002,591 for Vancouver International Airport covering the period April 1, 1975 to March 31, 1976. This amount was charged to the Airports Revolving Fund. Interest in the amount of \$41,075,193 was received and credited to non-tax revenue—return on investments, Department of Finance.

- L-49 This account was established under authority of Vote L160, (2) Appropriation Act No. 3, 1969 to authorize the operation of an airport's revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board, for the purpose of the operation and development of the Montreal and Toronto International Airports and such other airports as Treasury Board may approve, to which shall be charged: (a) all operating expenses of the said airports, (b) all capital expenditures of the said airports, and (c) all amounts paid in respect of all loans credited to the account including interest thereon; and to which shall be credited: (a) all moneys received from the operation of said airports, and (b) all loans made by the Minister of Finance for the purpose of financing capital expenditures at the said airports pursuant to moneys appropriated for such purpose in the Estimates. The net amount charged to the account at any time is not to exceed \$3,000,000.

The purpose of the Airports Revolving Fund was extended by Vote L31b, Appropriation Act No. 4, 1974.

- (a) to include the operation and development of the Vancouver International Airport and the financing of the construction of bridges to improve transportation in respect of that airport including the acquisition of land and the construction of connecting arterial roads; and
- (b) to authorize the crediting to the said Revolving Fund:
- of such portion as Treasury Board may approve of the amount that, in the opinion of the Minister of National Revenue, is the net amount received from the Air Transportation Tax payable under part II of the Excise Tax Act; and
  - all loans made by the Minister of Finance for the purposes described in paragraph (a) hereof:

During the year expenditures were: (a) operating, \$124,887,296, (b) capital \$82,923,283. Credits to the account were: (a) \$125,458,170 received from the operation of airports, (b) loans \$82,352,409 (see Airports capital loans above).

- L-50 This account records holdbacks that are not payable until completion of contracts with respect to construction at self supporting airports.

During the year, debits totalled \$2,213,681 and credits were \$3,935,121.

- L-51 This revolving fund was authorized by the Financial Administration Act for the purpose of acquiring and managing stores. Vote L3b, Appropriation Act No. 1, 1976 increased to \$27,000,000 the amount that may be charged to the fund at any time.

During the year this account was debited with \$11,059,076 representing the cost of goods purchased, and \$114,142 covering salaries and wages of departmental employees engaged in manufacture of certain material. The account was also debited with \$7,838,791 being the value of inventories previously charged to budgetary appropriations which were brought under control of the Stores account during the year, a corresponding amount was credited to non-tax revenue—refunds of previous years' expenditures. The account was credited with issues of \$9,786,925 charged to relevant appropriations and an amount of \$186,657 charged to Department of Transport Vote 1 representing write-off of obsolete stores and inventory shortages.

- L-52 This account is operated for the purpose of providing standing travel advances, petty cash and imprest advances to federal government departments and agencies and was authorized by Parliamentary Vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed \$17,000,000.

The gross debits during the year amounted to \$159,301,447 and gross credits were \$166,964,722.

- L-53 Vote L100g, Appropriation Act No. 2, 1967 authorized the (2) operation of this account for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada including the central medical stores maintained in Ottawa. The operation of the central medical stores was transferred to the Department of Supply and Services on March 1, 1970. The debit balance in this account at any one time shall not exceed \$5,000,000.

During the current year gross debits amounted to \$4,399,541 and gross credits were \$4,310,654. The closing balance consisted of value of inventory at March 31, 1977.

- L-54 The operation of this fund which was for the purpose of (2) financing the manufacture of Remembrance Day poppies and wreaths was authorized by Vote 517, Appropriation Act No. 5, 1958 and extended by Vote 495, Appropriation Act No. 6, 1960, Vote L120c, Appropriation Act No. 1, 1968, Vote L25, Appropriation Act No. 3, 1970, Vote L21b, Appropriation Act No. 1, 1974 and Vote L21a, Appropriation Act No. 4, 1975. The debit balance in this account at any time should not exceed \$1,000,000.

During the current year, gross debits amounted to \$814,594 and gross credits were \$1,003,319.

## SCHEDULE N

## Annuity, insurance and pension accounts

- N-1 The Canada Pension Plan, 1965, which became effective (2) January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability benefits from February 1970. The account is authorized to be credited with (a) all amounts received under this Act as or on account of contributions or otherwise; (b) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance; (c) the share of

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE N—Continued

payments made by the Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan; (d) receipts in accordance with reciprocal agreements with other countries; and (e) the sale of short term notes. It is authorized to be debited with (a) all amounts payable under this Act as or on account of benefits or otherwise; (b) all amounts paid in accordance with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan Account; (c) payments that are required to be charged to the Canada Pension Plan Account in accordance with reciprocal agreements with other countries; (d) the costs of administration of this Act, under the authority of Parliament; and (e) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. The Social security account was established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan. Net purchases of securities during the year were \$1,489,564,000.

During the current year, gross credits to the account were \$2,461,582,581 and gross debits were \$874,518,557.

No overpayments were deleted from the account during the fiscal year.

### Superannuation accounts

These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially. Any actuarial deficiency revealed at the time of valuation will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

- N-2 This account pertains to the Canadian Forces Superannuation Act and is credited with (a) current and arrears personal pension contributions; (b) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (c) government contributions including actuarial liability adjustments to cover increased liability arising from general pay increases and deficiencies determined by periodical actuarial examinations and (d) interest.

During the current fiscal year, gross credits to this account were \$739,061,502 and gross debits were \$189,724,577.

- N-3 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government.

During the current fiscal year, gross credits were \$95,391,859 and gross debits were \$6,418,147.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act.

- N-4 The Public Service Superannuation Account is operated under the Public Service Superannuation Act, which was proclaimed to come into effect January 1, 1954. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government.

During the current fiscal year, gross credits were \$1,115,979,085 and gross debits were \$280,409,339.

- N-5 The Government Annuities Act, c. 132, R.S. provides that an account shall be kept, to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Credits amounting to \$92,809,452, consisted of: Premiums, \$3,871,659, reclaimed funds from the Consolidated Revenue Fund for previously unlocated annuitants, \$24,079, earned interest items at 7% \$84,168,961, and a transfer from previous years revenue of \$4,744,753, to cover the actuarial deficit for 1975-76. Debits were comprised of: \$93,204,295, consisting of matured annuities, commuted value of death benefits, premium refunds and premium withdrawal payments. Unclaimed items of \$210,422, were transferred to the Department of Finance.

- N-6 Under the Crop Insurance Act 1959, c. 42, s. 1, R.S., c. C-36, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4a of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements.

During the year the fund was credited with \$13,957,402. Payments charged to the account were \$209,549.

- N-7 Vote 540, Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote 138b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Environment Vote 5. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end 1968-69.



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE N—Continued

Details of the account follow:

	Fishing vessel insurance plan
	\$
Receipts .....	3,443,209
Expenditures .....	2,485,494
Net surplus .....	957,715

The net surpluses for the last five years were \$1,294,598 in 1975-76, \$1,373,512 in 1974-75, \$1,359,465 in 1973-74, \$339,690 in 1972-73 and \$319,227 in 1971-72.

N-8 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to Sub-section 51(2) of the Public Service Superannuation Act as amended by Statutes of Canada 1953-54 c. 64.

Credits to the fund comprised premiums of \$70,684 and an amount of \$442,380 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as of March 31, 1977. Debits amounted to \$900,772 and comprised payments of death benefits \$716,894, cash surrender value of \$129,155, annuities of \$53,475 and premium refunds of \$1,248.

N-9 Vote 181, Appropriation Act No. 1, 1961 and PC 1961-1345, September 21, 1961, authorized the establishment of this pension account for annuities agents.

Interest amounted to \$3,798 for the fiscal year, at the rate of 4% per annum, credited quarterly by the Department of Finance. Contributions from the Annuities Branch as former employer amounted to \$10,350 and payments from the account amounted to \$18,342.

N-10 Part II Section 37(1) of the Canadian Forces Superannuation Act provides for this account to be credited with: (a) contributions by participants; (b) government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of \$500 without contribution and (d) interest. It is authorized to be debited with: (a) benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (b) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces and (c) portion of benefit payable for which a single premium has been paid by the government.

During the current fiscal year, gross credits to this account were \$6,190,737 and gross debits were \$4,309,127.

N-11 An act to provide retiring allowances on a contributor basis (2) to persons who have served as Members of Parliament, provides pensions for members who have contributed or elected to contribute in accordance with the requirements of

the act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Credits to this account consist of (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7½% of the full amount of salary; (c) contributions for prior sessions where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year and (f) interest at the rate of 7% per annum, credited quarterly by the Department of Finance. Debits consist of payments of annual allowances, withdrawal allowances and refunds of contributions which are in excess of the maximum required.

Debits during the current fiscal year totalled \$1,011,521 and credits were \$1,814,085.

N-12 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependents' pension fund is maintained by 5% contributions thereto from the pay of members of the force other than commissioned officers. Credits consist of contributions \$60,070, interest for the year ended March 31, 1977 credited hereto by the Department of Finance \$624,744. Debits are withdrawals of contributions \$122,359 and pensions to dependents \$268,011.

N-13 This account was established under authority of Vote 668, Appropriation Act No. 5, 1958. Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of Crown corporations, and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada following return until such time that provincial coverage takes effect and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto.

During the current fiscal year, contributions amounted to \$1,318,201 and payments were \$1,407,499.

N-14 The Public Service Death Benefit Account came into operation (2) on January 1, 1955 under authority of Part II of the Public Service Superannuation Act.

Interest on the balance in the account and contributions made by employees, the government and Crown corporations are credited to the account. Debits represent refunds of contributions and benefit payments.

During the current fiscal year, gross debits amounted to \$28,379,767 and gross credits were \$18,928,485.

N-15 This account was established under authority of Chap. 43 Section 8(1) of the Supplementary Retirement Benefits Act 1969 to provide supplementary retirement benefits for certain persons in receipt of pensions payable out of the Consolidated Revenue Fund. The account is credited with personal contributions, government matching contributions and interest paid by the government.

N-16 Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Debits represent

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE N—Concluded

payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfer to that account.

- N-17 This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War I. The account was credited with the amount received as premiums and an amount of \$110,040 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1975 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance might be received was August 31, 1933.

In the current year, gross debits amounted to \$1,095,023 and gross credits were \$123,403.

- N-18 This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 279, R.S., as amended, which relates to life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of \$864,204 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1976 and debited with disbursements for death benefits and cash surrender value. The final date on which application for this insurance might be received was October 31, 1968.

In the current year, gross debits amounted to \$3,553,385 and gross credits were \$1,832,799.

- N-19 This fund was established under authority of PC 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale.

There were no fire losses during 1976-77.

- N-20 The Veterans' Land Act, c. 280, R.S., as amended by c. 66, 1953-54, Section 56, provides for the establishment of the Veterans' Land Act Insurance Account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as  $\frac{1}{4}$  of the insurance fee that has been included in the amount of such mortgage, which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account.

In the current year, gross credits amounted to \$60.

### SCHEDULE O

#### Other liabilities

- O-1 Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.
- O-2 Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.
- O-3 These accounts record the estimated amount of the prorated provision to March 31, 1976 for the special compound and

bonus interests features applicable to certain Canada Savings Bonds, which are authorized by the Financial Administration Act, Section 54(2).

During the year the gross debits to these accounts amounted to \$93,284,132 and the total credits were \$314,426,451.

- O-4 Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—miscellaneous.
- O-5 Accounts payable represents the cheques issued in April which are applicable to the previous fiscal year as authorized by Section 30 of the Financial Administration Act.
- O-6 This account records the accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.
- O-7 Cheques issued in Canadian dollars and unpaid as at March 31, are recorded in this account. If they remain outstanding for 10 years, they are transferred to non-tax revenue.

Cheques in foreign currencies are credited at the time of issue to appropriate "cash in Receiver General current deposit accounts".

- O-8 The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks.
- During the year, the account was credited with adjustments in respect of warrants issued in previous years, \$30 and was charged with warrants redeemed, \$5,888.
- O-9 This account represents the liability for money orders outstanding as at March 31, 1977.

- O-10 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding cheques account.
- O-11 The letter of credit—Outstanding cheques account records the amount of cheques issued during March against the government's letter of credit account in Bonn and for which reimbursement is not made until April.
- O-12 Imprest account cheques issued prior to the current year and unpaid as at March 31, in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—miscellaneous) are recorded in this account. In the current fiscal year, an amount of \$261,857 was transferred to revenue.
- O-13 This account records outstanding Unemployment Insurance warrants.
- O-14 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.
- O-15 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein.
- O-16 Deductions from the salaries or wages of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.
- O-17 This account was established by the Olympic (1976) Act and records transactions in accordance with the Act. Charges to the account represent (1) all administrative, merchandising,

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

**Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued****SCHEDULE O—Concluded**

distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of Olympic Coins, as determined by the Postmaster General; (2) the net costs, as determined by the Minister of Finance, of any redemption of Olympic Coins; and (3) all amounts paid to the Olympic Corporation. Credits represent (1) proceeds less production costs derived by Canada from the issue and sale of Olympic Coins and (2) the amount of the net proceeds derived by Canada from the sale of Olympic stamps and postal related products.

Debits during the fiscal year were \$86,652,780 and credits were \$100,327,065. A payment of \$56,000,000 was made to the Olympic Corporation during the current year.

O-18 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under Section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.

O-19 The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.

**SCHEDULE P****Other liabilities  
Deposit and trust accounts**

P-1 This account reflects the financial transactions of the Commonwealth Institute of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the executive council of the Commonwealth Agricultural Bureau.

Amounts credited to the account during the year totalled \$56,411. Payments charged to the account were \$75,678.

P-2 The Prairie Farm Assistance Act R.S., c. 213, s.1, R.S., c. P-16, provides for a levy of 1% to be deducted by all licenced purchasers of grain the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. There were no transactions in this account during the year. Collection of levies was discontinued, effective August 1972.

P-3 This account was authorized by Section 39 of the Western Grain Stabilization Act, 1974-75-76, c.87. The purpose of this Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, rapeseed, and flax seed as well as any other seed as may be prescribed which is: (a) produced in the designated area and (b) named in Schedule I to the Canada Grain Act and designated therein as "Canada Western".

The stabilization account contains funds for this purpose which are received from:

(a) levies paid by participating producers—Normally 2% of grain sales proceeds to an annual maximum of \$25,000 eligible proceeds per participant.

(b) government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants, and

(c) interest on the amount standing to the credit of the stabilization account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

During the current fiscal year, gross debits amounted to \$5,991,030 and gross credits were \$101,228,464.

P-4 This account was established in 1976 and represents the liabilities for net income received from trust property and proceeds from assets held in trust for persons, who, in complying with the conflict of interest guidelines for persons appointed to public office by the Governor in Council have elected to place property in a frozen trust.

P-5 This account represents sums of monies held by the Department in trust to defray the cost of documents purchased on a regular basis. No interest is accrued on the account.

During the current fiscal year, \$337,094 was deposited and \$345,619 withdrawn and credited to departmental revenues.

P-6 Under the provisions of Section 5(a) of the Bankruptcy Act the Superintendent, for the protection of the estate may require that funds of an estate be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with disbursements to appointed trustees.

During the current fiscal year, receipts and disbursements were nil.

P-7 This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. This account is credited when securities are deposited by trustees and debited when securities are returned to trustees.

In 1976-77, \$4,000 was deposited and \$688,500 withdrawn.

P-8 Securities held in trust represents the recorded value of securities deposited with the Government of Canada for various purposes and the trust liability in this respect is shown as "Deposit and trust account."

P-9 This account represents the value of share certificates originally held by a bankrupt stockbroker on behalf of various clients. As the owners of the shares cannot be located they are being held in trust pursuant to Section 47a of the Bankruptcy Act by the superintendent of bankruptcy.

In 1976-77 nil was deposited and nil withdrawn.

P-10 This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to various clients. As the stocks were not registered in the client's name, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of bankruptcy for safekeeping, pursuant to Section 47a of the Bankruptcy Act.

In 1976-77 \$2,999 was deposited and nil withdrawn.

P-11 This account represents the liabilities for assets of bankrupt estates held by the Receiver General during proceedings under the Small Debtor Program.

During the current year receipts totalled \$1,134,260 and disbursements \$946,109.

P-12 This account represents the totals credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution.

During the current fiscal year, receipts totaled \$293,607 and disbursements \$67,451.

P-13 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE P—Continued

During the current year receipts were \$7,246 and disbursements \$504.

- P-14 In this account are recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. Cash deposits during the year totalled \$131,138 and cash disbursements totalled \$183,565.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services. Securities deposited with the Department of Supply and Services during the year totalled \$19,018,623 and securities released totalled \$25,207,560.

- P-15 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Receipts during the year totalled \$213,212. Disbursements totalling \$217,608 included project expenditures refunds and monies credited to non-tax revenue. The outstanding balance at March 31, 1977 was \$138,182. Outstanding balances are recorded as follows:

- P-16 This account was established under Chapter 29, Part 1, Section 17 of the Nuclear Liability Act, to credit premiums from Nuclear Liability Reinsurance Agreement for pay-

ments against any claim that may arise out of an accident at an insured facility.

During the year \$50,086 was credited to this account.

- P-17 This account was created under the Great Lakes Fisheries Act 1955, to record the funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes carried out by the department on behalf of the Commission on a contract basis.

During the year, \$955,000 was received from the Commission and expenditures were \$955,000.

- P-18 This account was created in the Forestry Timber Regulations PC 1962-1232, 1962, to record amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.

During the year receipts were \$142,075 and disbursements were \$64,450.

- P-19 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. The outstanding balance is recorded as follows: St. Lawrence Seaway Authority \$766 and World Meteorological Organization \$3,000.

During the year receipts were \$71,171 and disbursements were \$82,859.

- P-20 External Affairs Vote 6g, Appropriation Act No. 2, 1967, authorized the establishment of a special account in the Consolidated Revenue Fund to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.

The account was opened during 1966-67 and the balance to the credit of the account at March 31, 1967 was \$501,134. During the current fiscal year, revenue of \$17,903 was credited to the account and payments of \$6,435, mostly for fellowships paid to Canadians studying in Italy, was charged to the account, resulting in a net increase in the account of \$11,468 during the year.

The balance in the account consist of securities and cash held in a special deposit with the Banco di Roma.

- P-21 This account records guarantee deposits to cover marine insurance and ocean transportation. There were no credits or debits to the account during the year.

- P-22 This account records the funds made available by international agencies to provide for payment of transportation of fellows, and scholars who travel in Canada under the sponsorship of such agencies.

During the current year, credits amounted to \$22,172 and disbursements amounted to \$26,754.

- P-23 The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5% per annum and is charged to interest on public debt.

- P-24 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited, (a) such part of the money received by him from the Custodian of Enemy Property under paragraph (a) of Vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (b) of that vote and the earnings of property specified in paragraph (b) thereof, as the Gover-

	March 31, 1977	March 31, 1976	Net increase or decrease( - )
	\$	\$	\$
Barringer Research Ltd. ....	471		471
British Columbia Hydro .....	4,240		4,240
Canada Cement Lafarge Ltd. ....		670	- 670
Canadian carbonization re- search association .....	18,652	- 7,255	25,907
Canadian galvanizing re- search association .....	2,902	16,852	- 13,950
City of Calgary .....	484		484
Cominco Limited—Bin-blas- ting project .....	2,178	2,178	
Eldorado Nuclear Limited .....	171		171
Gold mines research and development fund .....		18,487	- 18,487
Iron ore evaluation techno- logy .....	9,030	7,141	1,889
Kaiser Resources Limited .....	12,516	27,520	- 15,004
Mines atmosphere control .....	3,699	3,699	
Mining research in coal .....	7,966	2,490	5,476
Ontario Hydro .....	1,016	10,000	- 8,984
Paigh .....	51,192	843	50,349
Rock Mechanics research projects— Consolidated research asso- ciate account .....	15,342	16,995	- 1,653
Fuels Research Centre— Consolidated coal research (Previously —Consolida- ted Research Account)....	2,517	38,081	- 35,564
Saskatchewan Power Com- mission .....	414	800	- 386
Sterling Sintering Company of Canada .....	281	4,077	- 3,796
Sundries .....	3,578		3,578
Sydney Steel .....	925		925
U.S. Defense Mapping Agency .....	608		608
	138,182	142,578	- 4,396

Additional financial information may be found in:

(1) Volume I

(2) Volume II

(3) Volume III

**Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued****SCHEDULE P—Continued**

nor in Council directs, and (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with the regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

The account was credited with \$47,000 under authority of Vote 14b, Appropriation Act No. 1, 1976.

During the current fiscal year, the account was credited with receipts of \$1,101,186 and interest amounting to \$253,520 earned on money in the account, at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, as authorized by PC 1970-300, February 17, 1970 and which was charged to interest on public debt. Debits to the account were \$784,401 covering payment of claims and fund expenses.

- P-25 This account was established under authority of the Halifax Relief Commission Pension Continuation Act (Bill C-78). The Act was enacted to provide for the continuation of pensions, grants or allowances following the dissolution of the Halifax Relief Commission.

Debits during the current year were \$289,032 and credits were \$1,752,553.

- P-26 Section 48 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recoveries of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid and losses sustained by any person in the redemption of securities.

During the current fiscal year, credits amounted to \$302.

- P-27 Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (a) the balance of the government officers' guarantee fund; (b) amounts paid by departments and Crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the government officers' guarantee fund; and (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reasons of defalcations or other fraudulent acts or omissions of public officers. The Act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts.

Regulations relating to the public officers' guarantee account were made and established by TB 557461 dated December 11, 1959. Included in these regulations is a list of departments and Crown corporations to which the Act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

During the current fiscal year debits amounted to \$2,838 and credits were \$754.

- P-28 Moneys are held in this account pending final disposal.

- P-29 PC 3718, August 6, 1952 authorized the transfer by the Custodian of Enemy Property to the Minister of Finance of all property that was vested in or administered by the Custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the Consolidated Revenue Fund and an amount sufficient to pay outstanding claims to any such property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose. Interest credited to the account amounted to \$26,814 and was charged to interest on public debt.

During the current fiscal year, credits amounted to \$31,974.

- P-30 Vote 696, Appropriation Act No. 4, 1952 authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited all money received by him from the Custodian of Enemy Property or other sources as prescribed in the vote and also authorized payment from the account (a) to eligible claimants for compensation in respect of World War 2; (b) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and (c) of expenses incurred in investigating and reporting on claims.

Pursuant to PC 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of World War 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto. Interest credited to the account amounted to \$220,275 and was charged to interest on public debt.

During the current fiscal year, debits amounted to \$786 and credits were \$2,115,238.

- P-31 Moneys held in this account are in trust with the Superintendent of Insurance for minor beneficiaries in connection with insurance policies issued pursuant to the Civil Service Insurance Act that have become death claims. Previous to 1969-70 these moneys were held in trust with the Deputy Minister of Finance in the post office savings bank which is no longer in operation.

During the current year, gross credits amounted to \$33.

- P-32 In this account are recorded securities with the department as guarantees under the Arctic Water Pollution Prevention Act and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services.

Cash deposits totalled \$856,027 and cash disbursements were \$1,372,778. Securities deposited with the Department of Supply and Services totalled \$51,139,760 and securities released totalled \$32,930,077.

- P-33 Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of PC 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada.

During the year, fines amounted to \$51,517 and expenditures totalled \$5,606.

- P-34 This account records cash and bonds security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE P—Continued

Indian Act. During the current year interest, at various rates of in the amount of \$30,517 was credited to this account and charged to interest on public debt. During the current year, deposits were \$54,877 and refunds were \$67,562. Securities in the amount of \$33,000 are held by the Department of Supply and Services.

Securities deposited during the year amounted to \$2,000.

- P-35 This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of \$4,456, authorized by PC 1973-2742, September 18, 1973, was credited to this account and charged to interest on public debt.

During the current year, deposits amounted to \$6,641 and refunds were \$23,702.

- P-36 This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds.

During the year receipts amounted to \$21,101,953 and disbursements totalled \$20,285,227.

- P-37 The Indian band funds represent moneys belonging to the  
(2) Indian bands throughout Canada.

During the current year, receipts were \$70,462,193 and disbursements were \$54,551,640. Interest at the rate of 9.03% per annum in the amount of \$8,240,134 was credited to this account and charged to interest on public debt.

- P-38 This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

- P-39 Moneys received from the sale of Indian lands and easement compensation where the title has not been cleared nor the land survey completed are recorded in this account pending completion of proper documentation.

During the current year interest, as authorized by PC 1971-277, February 16, 1971, in the amount of \$13,324 was credited to this account and charged to interest on public debt.

During the current year, receipts were \$88,997 and disbursements were \$31,475.

- P-40 In accordance with the Indian Act and regulations thereto this account was established to record the estates of deceased or mentally incompetent Indians. During the current year interest, as authorized by PC 1973-2742, September 18, 1973, in the amount of \$125,125 was credited to this account and charged to interest on public debt.

During the current year, receipts were \$1,336,816 and disbursements totalled \$856,532.

An amount of \$14,850 included in the balance as at March 31, 1977 represents securities held in trust by the Department of Supply and Services. Securities released during the year amounted to \$8,950.

- P-41 This fund was created under authority of the Land Titles Act, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in

the Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. Credits consisted of fees \$42,201 and interest of \$6,690. There have been no claims for compensation in recent years.

- P-42 This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department.

During the current year, receipts were \$47,664 and disbursements were \$44,357.

- P-43 In this account are recorded moneys received for rentals and leases such as agricultural leases, easements, oil and gas leases and permits etc. pending proper documentation by the department.

During the year, interest totalling \$110,242, authorized by PC 1971-287, February 16, 1971, was credited to the relevant Indian rental suspense accounts and charged to interest on public debt.

During the current year, receipts were \$1,767,633 and disbursements were \$1,045,091.

- P-44 Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the current year interest, as authorized by PC 1973-2742, September 18, 1973, in the amount of \$91,640 was credited to this account and charged to interest on public debt.

During the current year, receipts were \$455,147 and disbursements were \$101,994.

- P-45 Indian special accounts represent a number of non-interest bearing sub-accounts which are maintained for specific purposes and include the following:

(a) *Absent or missing heirs*—In accordance with Estate Regulations, assets in an estate to which a missing heir might be entitled are held in this sub-account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(b) *Abitibi fur preserve*—This sub-account records moneys received from the sale of pelts trapped on the various reserves in the Abitibi District in Quebec to defer charges for talleymen's wages, freight costs, etc.

(c) *Abitibi fishery*—Records charges for the operation of the Abitibi sturgeon fish catching project.

(d) *Indian off-reserve housing*—Personal contributions held in trust until paid to the vendor, the builder or legal representative.

During the current year, the Indian special accounts were credited with \$286,348 and debits amounted to \$238,845.

- P-46 In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs and missions. The department will disburse the moneys on behalf of the depositors.

During the current fiscal year, debits amounted to \$333,671 and credits were \$394,795.

- P-47 This account represents unclaimed funds in the courts trust accounts maintained by the police magistrates and the clerks of the courts at Whitehorse, Y.T. and Yellowknife, N.W.T. There were no transactions in the account during the current fiscal year.

- P-48 This account represents moneys paid into the court which will be paid pursuant to court order. There were no transactions in the account during the current fiscal year.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE P—Continued

- P-49 This account records moneys paid into the Federal Court of Canada pursuant to an order of the Court, Rules of the Court or Statutes, to be held in trust pending payment of such moneys in accordance with a Judgment of the Court.

During the current fiscal year, deposits of \$7,198,518 and interest of \$266,067 were credited to the account and payments of \$5,543,240 were made from the account.

- P-50 An appellant to the Tax Appeal Board is required to pay to the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal is allowed, in whole or in part, the fee is returned to him but not otherwise.

Disbursements during the year totalled \$6,555.

- P-51 This account was established under authority of Section 13 (2 and 3) of the Fair Wages and Hours of Work Act. PC 1967-230 directs that where an investigation by officials of the department in respect of a contract on government works result in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts, received from various departments representing wages, in respect of contracts, withheld from final payment to contractors.

During the current fiscal year receipts from contractors and various departments totalled \$54,691 and disbursements to employees totalled \$99,398.

- P-52 This account was established under Section 65 of the Canada Labour Code 1966-67 c. 62, S. 30 and Regulation 23 of the Canada Labour Standards Regulations SOR/72-7. The account is maintained to record amounts collected from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. In addition, where wages of employees are found to be in arrears, payment of such wages may be made to the Receiver General of Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned.

During the current fiscal year amounts collected from employers totalled \$259,355 and payments to employees were \$241,972.

- P-53 This account represents amounts collected under Section 17, 61 and 63 of the Immigration Act (R.S., c. 325, S.1.) and under Section 18 of the Immigration Appeal Board Act (1966-67, c. 90, S.1.) and held pending final disposition either by refund to the original depositor or forfeiture to the Crown. Securities held in trust in connection with the account amounted to \$90,000.

During the current year, deposits totalling \$3,257,276 were credited to the account. Withdrawals totalled \$3,057,778 and consisted of refunds to depositors \$2,527,623, departmental expenses recovered from deposits \$166,945 and forfeitures to the Crown \$363,210.

- P-54 This account represents amounts collected under the provision of Section 13 (2) (a) of the Immigration Appeal Board Act and established by authority contained in a letter from Central Accounting dated November 21, 1975. Such amounts are held pending final disposition either by refund to the original depositor or forfeiture to the Crown.

There is currently no amount held in trust in this account.

- P-55 To this account are credited the service estates of deceased members of the Canadian Forces. Under the provisions of

Section 39(1) of the National Defence Act, R.S., c. 184, s. 1, as amended, net assets of estates are distributed to the legal heirs under the administration of Judge Advocate General in his capacity as Director of Estates of this department.

During the current fiscal year, gross credits to this account were \$1,086,081 and gross debits were \$1,191,367.

- P-56 Section 54(2) of the National Defence Act, c. 184 R.S., as amended, directs that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants.

During the current fiscal year, gross credits to this account were \$601,106 and gross debits were \$537,064.

- P-57 This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf in accordance with the provisions of an international agreement between that Government and the Government of Canada.

During the current fiscal year, gross credits to this account were \$5,324,203 and gross debits were \$4,243,116.

- P-58 This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf in accordance with the provisions of an international agreement between that Government and the Government of Canada.

During the current fiscal year, gross credits to this account were \$106,122 and gross debits were \$106,122.

- P-59 This account is maintained to record funds received from the Government of the Federal Republic of Germany to cover expenditures to be made on its behalf in accordance with the provisions of an international agreement between that Government and the Government of Canada.

During the current fiscal year, gross credits to this account were \$4,854,396 and gross debits were \$4,675,910.

- P-60 Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty, as provided by Section 15(1) of the Financial Administration Act, R.S. 1970, c. F-10, as amended, these funds are allocated to active or reserve force units which show marked efficiency in fighting practices or contribute in signal degree to the improvement of the fighting appliances of naval or Maritime Forces.

During the current fiscal year gross credits to this account were \$164 and gross debits were \$328.

- P-61 Under the provisions of the Canadian Forces Superannuation Act R.S.C. 1970, c. C-9., as amended, credits to this account are made up of deductions from pay and allowances of Canadian Forces officers appointed to short service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with refunds of deferred pay to officers on termination of service, to their heirs in case of death before termination of service and transfers to Canadian Forces Superannuation Account in respect of officers granted permanent commissions.

During the current fiscal year, gross credits to this account were \$892 and gross debits were \$479.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE P—Continued

P-62 This account records transactions in respect of the Saclant Westlant Fleet Broadcast Project. In accordance with the terms of an agreement with NATO and under the auspices of the NATO Common Infrastructure program, a NATO fleet broadcast and ship/shore communications system is being constructed in the Saclant Western Atlantic Area. The estimated cost of this NATO facility is \$1,200,000 of which Canada's contribution under the program will be approximately \$76,000.

During the current fiscal year, gross credits to this account were \$15,585 and gross debits were \$96,990.

P-63 This fund was established in 1909 by the late Lord Strathcona under authority of PC 974, May 4, 1909. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually and are charged to interest on public debt.

Interest amounted to \$40,680 in 1976-77.

P-64 Vote L16b, Appropriation Act No. 2, 1973, established the Health Insurance Supplementary Account for payments in respect of persons who were unable to obtain or who lost coverage under the Hospital Insurance and Diagnostic Services Act and or the Medical Care Act through no fault of their own. Contributions are made by all provinces to the Account in proportion to their population and are matched by the federal government.

During the current fiscal year, no additional contributions were made to the Account and payments from the Account were \$2,046.

P-65 This account records the funds received from the World Health Organization to be used for scientific projects.

Receipts during the current year totalled \$10,571 and disbursements were \$10,153.

P-66 "A bequest of \$75,000 made by an anonymous donor to establish a Fund for Research in the Fields of Dyskinesia and Torticollis".

Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$6,122 in 1976-77 and expenditures totalling \$6,300 were debited to the account.

P-67 Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licences.

During 1976-77 gross credits of \$859,723 to the account consisted of bonds \$758,500 and cash \$101,223 and gross debits of \$587,723 from the accounts consisted of bonds \$554,000 and cash \$47,723.

P-68 This account was established under Treasury Board Authority No. 648843, dated March 17, 1966. In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1977, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

Gross credits during the year totalled \$193,370.

P-69 In accordance with Section 61 of Chapter 97 of the Revised Statutes of Canada 1927, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court, now Federal Court, determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to non-tax revenue—miscellaneous. No interest is allowed on the deposit. Since September 6, 1958, fees have been paid to the Exchequer Court, now Federal Court.

During the year gross debits were nil.

P-70 Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which funds are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office.

During the current fiscal year, gross debits amounted to \$50,000.

P-71 This account represents the liability of the Post Office guarantee fund for the cash portion of the fund on deposit.

During the current fiscal year, gross debits amounted to \$53,947 and gross credits were \$87,786.

P-72 This account records depositor's unclaimed balances in the Post Office Savings Bank at March 31, 1977.

During the current fiscal year, gross debits amounted to \$155,697 and gross credits were \$9,660.

P-73 This account was authorized by the Election Expenses Act, Chapter 51 of the Statutes of Canada, 1973-74. This account reflects candidates' election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act.

During the current fiscal year, deposits to the account were \$2,200 and refunds to candidates were \$3,600.

P-74 Under authority of PC 2965 October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to the account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Transportation and Other Engineering Program" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.

Gross credits representing collections for use of the bridge in the current fiscal year totalled \$306,581 made up of payments by the British Columbia Hydro and Power Authority \$31,173; Canadian National Railway \$213,224; Burlington Northern Railway Company \$62,184.

Gross debits representing disbursements were \$314,761 of which \$213,531 was paid for salaries and \$101,230 for ordinary maintenance and repairs and credited to the Department of Public Works Vote 35.

P-75 This account was established in 1965-66 to record remittances received from industries in the Atlantic region to cover their share of the costs of certain projects.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE P—Continued

P-76 To this account, which was established under authority of Vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General Vote 5, operation and maintenance of penitentiaries). Canteen purchases by inmates and payment of accrued earnings at time of discharge are debited to this account.

Gross earnings of inmates credited to this account during the year were \$2,427,647. Canteen purchases and payments at time of discharge during the year were \$2,381,459.

P-77 Unclaimed moneys owing to deceased inmates whose next of kin cannot be located or to discharged inmates whose whereabouts are unknown are credited to this account.

Total moneys credited during the year were \$5,554 and debits were \$735.

P-78 This account was established under authority of the Financial Administration Act, Section 15(1) 1975, to record the money received from the Provinces and Territories to cover their share of the cost of the National Advisory Network on Manpower.

Receipts for the year amounted to \$67,417, disbursements were \$78,042.

P-79 This account was authorized under the provisions of the Royal Canadian Mounted Police Act. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund, and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by PC 1960/379, March 24, 1960. Interest for the year amounting to \$13,167 was credited hereto by the Department of Finance. In addition to the credit balance in the fund of \$701,944, there was an amount of \$66,597 outstanding in loans issued from the fund for the benefit of members.

Receipts for the year amounted to \$482,775 including interest. Disbursements were \$355,970 for grants, loans and refunds of deposits.

P-80 This account records money held for Post Office employees union dues, pending distribution.

During the current fiscal year, gross debits were nil and gross credits were \$24.

P-81 This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the Consolidated Revenue Fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.

P-82 By regulations established under authority of Section 34 of the Financial Administration Act, contractors are required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½% per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services.

P-83 This account was established to record remittances received from air operations with respect to licence applications. Subsequently, depending upon the acceptance of the application, the fees are either credited to non-tax revenue—privileges, licences and permits, or returned to the applicant.

During the current year total debits were \$135 and total credits amounted to \$200.

P-84 Under authority of PC 1964-1416, September 10, 1964, and PC 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the Department of Transport undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran-C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.

During the year the United States Coast Guard provided \$535,111 to defray the costs incurred by the department and expenditures totalled \$529,724.

P-85 This account was established under authority of PC 1972-185 dated February 3, 1972, to record levy tonnage payments for oil carried by ships in Canadian waters. PC 1976-2036, August 5, 1976 revoked payment of the levy effective September 1, 1976.

The fee of the Fund Administrator and related oil pollution control expenses are to be financed out of the fund.

During the year \$6,713,982 was deposited to the fund and expenses were \$84,021.

P-86 To this account are credited the collections made by the federal government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3% of collections earned by the department which are credited to revenue. In the current year payments amounted to \$4,632 with contributions of \$4,502.

P-87 Unpaid wages of deceased members of ships' crews as well as any amount of cash on their person at time of death are credited to this account pending direction as to payees.

The account was credited with \$1,008 during the current year and payments totalled \$1,520.

P-88 This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose Bay, Labrador.

There were no transactions during 1976-77.

P-89 This account was established under authority of Section 15(1) F.A.A. and was credited with a refund of Blue Cross premiums deducted from salaries of employees in respect of the month of December, 1973. The money was to be held in the account until such time as the premiums might be increased and was to be disbursed in amounts representing the aggregate increase in premiums of employees contributing at that time through payroll deductions.

During the current fiscal year, premiums were increased and the account was closed subsequent to the disbursement to Ontario Blue Cross of all funds in the account.

No credits were recorded during the year and debits amounted to \$122,001.

P-90 This account will be credited with the net revenues of Loto Canada Inc. An amount, not exceeding 5% of the net revenues credited, will be charged to the account for the purposes of physical fitness, amateur sport and recreation programs. Also to be charged to the account: 1) an amount, not exceeding 12.5% of the net revenues credited to the account, to be paid to the government of each province, and 2) an amount, not exceeding 82.5% of the net revenues credited to the account, to be paid to the Régie des installations olympiques and to the XI Commonwealth Games Canada (1978) Foundation.



# Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE P—Continued

The following parliamentary appropriation authorized the establishment of the account:

### Vote L27a To provide, in respect of Loto Canada

- (a) for the purchase, for one dollar, of the shares of Loto Canada Inc.;
- (b) for working capital advances not exceeding \$5,000,000 to the said company on terms and conditions approved by the Governor in Council;
- (c) for the establishment of an account in the Accounts of Canada to be known as the National Lottery Account to which shall be credited the net revenues of Loto Canada Inc. paid to the Receiver General for Canada;

and  
to authorize payment out of the Consolidated Revenue Fund and to charge to the said Account

- (d) in the current fiscal year, for the purpose of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, of an amount not to exceed 5% of the amount credited to the said Account in the current fiscal year; and
- (e) subject to the amounts that may be paid pursuant to paragraph (d), in 1976-77, 1977-78 and 1978-79 on the last day of March, June, September and December of each such year, until the 31st day of December 1979,
  - (i) of an amount not to exceed 12.5% of the amount to the credit of the said Account, to the government of each province, in proportion to the number of tickets sold by Loto Canada Inc. in each province in the three month period immediately preceding the month of the payment, and
  - (ii) of an amount not to exceed 82.5% of the amount to the credit of the said Account, subject to any directions that are from time to time given by Order of the Governor in Council, to
    - (A) the Régie des installations olympiques to assist in the financing of the deficit of the 1976 Olympic Games; and
    - (B) The XI Commonwealth Games Canada (1978) Foundation to assist in the financing of the 1978 Commonwealth Games; and

to deem

- (f) Loto Canada Inc. to be an agent of Her Majesty in Right of Canada, and
  - (g) the president, officers and employees of Loto Canada Inc. to be employees in the public service of Canada for the purposes of the Government Employees Compensation Act and any regulation made pursuant to section 7 of the Aeronautics Act; and
- to provide that any person who at the time of his employment with Loto Canada Inc. held a position in the Public Service shall, if he so elects continue to accrue and be eligible for all the severance pay, vacation leave, sick leave, compensation in lieu of vacation leave and insurance benefits that in the opinion of the Treasury Board he would have received had he remained an employee in the Public Service ..... \$ 5,000,000

During the year debits to the account were \$26,307,274 and credits were \$27,691,724.

P-91 The Army Benevolent Fund Act c. 10, R.S., as amended directs, *inter alia*, that: (a) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (b) certain canteen profits and other funds shall be credited to the Receiver General for Canada; (c) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this Act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of 8.9% per annum from July 1, 1975 to June 30, 1980 on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payments out of the fund to, or for the benefit of, veterans or their dependants or the widows, children or other dependants of deceased veterans, of such amounts as the board may from time to time determine; (f) the Auditor General shall examine the accounts of the board annually and shall examine accounts of committees quarterly; and (g) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament.

The Army Benevolent Fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1977 amounted to \$2,450,725, other funds held in trust at March 31, 1977 amounted to \$7,976.

In the current year gross debits amounted to \$4,108,469 and gross credits amounted to \$2,913,555 including interest of \$216,191 which was charged to interest on public debt.

P-92 This fund was established in September 1952. The Army Benevolent Fund Board was directed to assume management of the fund under Section 14 of the Army Benevolent Fund Act to provide assistance to persons who served as members of the Canadian Army (Regular) between October 1, 1946 and January 31, 1968, (including Korean veterans and their dependents) who are in financial distress. Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$2,476 in 1976-77. In the current year gross debits amounted to \$263,312 and gross credits were \$300,562.

P-93 This fund was established in December 1969 under Section 38 of the National Defence Act. The Army Benevolent Fund Board was directed to assume management of the fund under Section 14 of the Army Benevolent Fund Act to provide financial assistance to serving or former members of the Canadian Forces who enlisted on or after February 1, 1968 and their dependents when warranted by distress or other qualifying circumstances. Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$35,377 in 1976-77. In the current year gross debits amounted to \$7,268,363 and gross credits were \$7,888,600.

P-94 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the Commission for the use of pensioners or dependants in distressed circumstances.

In the current year, gross debits amounted to \$2,800,840 and gross credits were \$3,941,279.

P-95 Regulations in respect of the service estates of deceased former members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established by PC 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization.

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE P—Continued

In the current year, gross debits amounted to \$56,116 and gross credits were \$65,144.

- P-96 Moneys held in this account include: (a) war service gratuities (World War I) held by the department for veterans whose whereabouts are unknown; (b) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions; (c) war service gratuities paid under the War Service Grants Act, c. 289, R.S., as amended and held by the department for veterans for administration or whose whereabouts are unknown; and (d) proceeds of returned soldiers and veterans insurance policies which have become payable to minor beneficiaries because of the death of the policyholders; (e) war veterans and civilian war allowances and assistance fund payments placed under administration of the department.

Also included in the account are amounts derived from re-establishment credits as authorized by Section 14(1)(h) of the Act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund.

In the current year, gross debits amounted to \$7,924,295 and gross credits were \$7,890,389.

- P-97 PC 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (a) was service gratuities (World War I) held by the department of mental, tubercular and other long term treatment cases; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; war service gratuities paid under the War Service Grants Act c. 289, R.S., as amended and held by the department for veterans while under treatment.

In the current year, gross debits amounted to \$6,661,780 and gross credits were \$6,880,201.

- P-98 The Minister of Indian Affairs and Northern Development administers a special account in the Consolidated Revenue Fund known as the Indian and Eskimo housing assistance account to provide financial assistance to assist an Indian in the construction or acquisition of a house situated off a reserve; or an Eskimo in the construction or acquisition of a house situated in an area of economic development in the Northwest Territories. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act, was designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch. Since April, 1976, the extent of involvement and participation of the Veterans' Land Administration in this program has been limited to the finalization of expenditures in all cases where assistance was approved prior to 1976-77.

The Indian Off-Reserve and Eskimo Re-establishment Housing Regulations made by PC 1968-330, February 22, 1968 requires the Indian or Eskimo to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account.

In the current year, gross debits amounted to \$62,071 and gross credits were \$9,524.

- P-99 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The Government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

At the beginning of each fiscal year, the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31, of the fiscal year following that in which the taxation year ends.

During 1976-77, collections totalled \$4,455,138,999 and payments to provinces totalled \$4,577,276,748 resulting in a debit balance of \$122,137,749.

The balance of \$122,137,749 is further reduced to final debit balance of \$70,893,502 by the recovery of the overpayment that was reported in Schedule A-50 at the end of 1975-76. During 1976-77 overpayments occurred in the amount of \$70,893,501 and are reported in Schedule B of this report.

The provincial income taxes collected by the federal government over the last five years were as follows:

(in millions of dollars)

Year ended March 31	Personal income tax	Corporation income tax	Total
1973 .....	2,091	368	2,459
1974 .....	2,374	378	2,752
1975 .....	2,869	551	3,420
1976 .....	3,242	863	4,105
1977 .....	3,874	581	4,455

- P-100 This account provides for collection and payment to agreeing provinces of taxes imposed by them on gifts in accordance with tax collection agreements entered into under Sub-section 1 of Section 9 of the Federal-Provincial Fiscal Arrangements Act and Chapter 8 of the Statutes of Canada 1972.

During the current year, gross debits were \$44,293 and gross credits were \$44,293.

- P-101 This account provides for collection and payment to agreeing provinces of succession duties imposed by them on estates in

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE P—Continued

accordance with tax collection agreements entered into under Sub-section 1 of Section 9 of the Federal-Provincial Fiscal Arrangements Act and Chapter 8 of the Statutes of Canada 1972.

During the current year, gross debits were \$1,204,645 and gross credits were \$1,204,645.

- P-102 Provincial sales tax withheld from various source is deposited to this account pending disposal.

The gross debits during the year amounted to \$366 and the gross credits were nil.

- P-103 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproductions.

During the year credits were \$1,954 and debits were \$1,977.

- P-104 This account is credited with provincial sales tax on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces.

During the year credits were \$18,948 and debits were \$19,964.

- P-105 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, defence services personnel and R.C.M.P. personnel by deductions from pay and allowances where applicable.

- P-106 Section 9(1) of the Canadian Dairy Commission Act, 1966-

<sup>(1)</sup> 67, c. 34, s.1, R.S., c. C-7, provides that the Canadian Dairy Commission may (a) purchase any dairy product and package, process, store, ship, insure, import, export or sell or otherwise dispose of any dairy product purchased by it; (b) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (c) make investigations into any matter relating to the production processing or marketing of any dairy product, including the cost of producing, processing or marketing that product; (d) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.

Section 15 of the Act provides authority to establish in the Consolidated Revenue Fund a special account to be known as the Canadian Dairy Commission account. There shall be credited to the account (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to Section 16; and (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product. There shall be charged to the account (a) all expenditures under the Act except those to be paid pursuant to Section 14; and (b) all amounts paid to the Minister of Finance pursuant to Section 16 or as interest on any such loans.

Section 16 directs that at the request of the Commission the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (a) of Sub-section 1 of Section 9 outlined above. Vote 50a, Appropriation Act No. 3, 1976 increased from \$100 million to \$300 million the amount of loans which may be outstanding at any time.

These loans are recorded as a contra item under loans to Crown corporations.

During the current fiscal year gross debits amounted to \$830,432,935 and gross credits were \$779,919,983.

- P-107 In 1957-58, the Governor in Council in accordance with Section 71(2) of the Financial Administration Act authorized Crown corporations to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council PC 1967-914 dated May 11, 1967.

Interest credits of \$44,947, \$42,467 and \$1,406,750 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, and Export Development Corporation respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation correspond to the accumulated net earnings on the original capital investment in the Corporation.

- P-108 This account was established to record transactions in respect of the Royal Canadian Mint. Gross credits to the account amounted to \$42,087,278 and gross debits were \$40,030,072.

- P-109 This account records a Crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the windup of the company.

- P-110 These accounts are maintained in accordance with Section 23 of the National Harbours Board Act, Chapter 42, Statutes of Canada.

Current revenues are credited to special account No. 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities.

Transactions in respect of the various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in special account No. 4.

- P-111 Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications of the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary vote concerned or are returned to the depositor on final accountability and at such time as the services are completed.

During the current fiscal year gross debits amounted to \$2,619,517 and gross credits were \$2,309,552.

- P-112 Under the provisions of Section 57 R.S.C. 1970 Chapter 10 (Second supp. 1971-72) (1) of the Federal Court Act, all fees



Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*SCHEDULE P—*Continued*

collected under the Act shall be credited to the Receiver General for Canada. In some instances, amounts are deposited with the Administration of the Court to be used for payment of fees as services are rendered.

Credits to the account, during the year, were \$1,768.

- P-113 This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.

During the current fiscal year, gross credits amounted to \$392,479.

- P-114 To record the receipt of monies in advance from Federal Government Departments and others for their share of certain shared cost projects.

The gross debits during the year amounted to \$1,091,986 and the gross credits were \$1,800,347.

- P-115 This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf and to represent this agency's liability to other organization and individuals who deposit funds for publications to be supplied at later dates.

During 1976-77 gross debits to this account were \$814,751 and gross credits amounted to \$840,630.

- P-116 This account was credited with revenue of the National Research Council of Canada derived from laboratory fees \$3,119,262, sale of publications \$913,256 and miscellaneous receipts \$66,166 under authority of the National Research Council Act, R.S.C. Chap. N-4. An amount of \$4,028,417 was debited hereto, of which an amount of \$2,700,000 was credited to National Research Council Vote 5 and \$1,299,734 to National Research Council Vote 25, to offset expenditures, other transfers from the fund amounted to \$28,683.

- P-117 Section 10(1) of the National Museums Act Chap. N-12, R.S. of Canada 1970, provides for an account in the Consolidated Revenue Fund called the National Museums Purchase Account to which shall be credited all moneys appropriated by Parliament for the purchase by the Corporation of objects for the collections of the Corporation, moneys received by the Corporation from the sale of objects forming part of the collections of the Corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the Corporation, including any costs in connection therewith.

During the year, amounts of \$370,000 provided by Secretary of State Vote 85 and \$370,219 representing sales were credited to the account and \$568,278 representing expenditures were debited to the account.

- P-118 Section 10(2) of the National Museums Act, Chap. N-12, R.S. of Canada 1970, provides for an account in the Consolidated Revenue Fund called the National Museums trust account, to which shall be credited all moneys received by the Corporation by way of gift, bequest or otherwise, interest on any securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such moneys or property were given, bequeathed or

otherwise made available to the Corporation. Securities in connection with this account amount to \$2,000 consisting of two Canada savings bonds bequeathed by the late J. Dazell McKee and the late Hugh de T. Glazebrook. Interest on these securities in the amount of \$75 was credited to the account.

During the current year, credits to the account totalled \$10,646 and expenditures were \$8,719.

- P-119 The National Library special operating account was provided for by Section 12 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purposes of the Act may be paid out of the account or out of any money appropriated by Parliament for such purposes.

During the current fiscal year, credits to the account amounted to \$309,650 and the total debits were \$323,416.

- P-120 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redispbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items.

In the current year, gross debits amounted to \$25,442,209 and gross credits were \$23,976,208.

- P-121 Under authority of PC 1976-3131, December 16, 1976 this account was established to record assets transferred from the Custodian of Enemy Property. This special purpose money is to be used to satisfy claims against, or expenses of, the Custodian.

During the current year, credits were \$1,162,308.

- P-122 Under the terms of the Dry Dock Subsidies Act, c. D-9, R.S.C., 1970, amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3% per annum is also credited and charged to interest on public debt.

There were no transactions in this account during the fiscal year.

- P-123 The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The Laurier House Act directed that an account to be known as the Mackenzie King trust account be set up in the Consolidated Revenue Fund and that the amount of \$225,000 be credited thereto. Interest computed in accordance with the terms of the Act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During the current fiscal year, interest amounting to \$18,315 was credited hereto. In accordance with Section 3(4) of the Act and by PC 1969-22/531, March 18, 1969 the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned on the Mackenzie King trust account in the previous fiscal year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30% of the



## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

### SCHEDULE P—Concluded

interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the fiscal year to the Consolidated Revenue Fund.

During the current fiscal year, credits to the account amounted to \$18,418 and the total debits were \$18,188.

- P-124 This account is credited with Federal Sales Tax collected on sales made by the Canadian Penitentiary Service, and debited with remittances to National Revenue.

During the year, credits were \$24,948 and debits were \$24,364.

### SCHEDULE Q

#### Foreign liabilities

- Q-1 Non-interest-bearing notes include those portions of Canada's quotas in the capital of international agencies which are not covered by cash, gold or other securities.

### SCHEDULE R

#### Unmatured debt

- R-1 Matured April 1, 1976.
- R-2 Matured June 1, 1976.
- R-3 Matured August 1, 1976.
- R-4 Matured October 1, 1976.
- R-5 Matured December 1, 1976.
- R-6 Matured February 1, 1977.
- R-7 Non-callable.
- R-8 Subject to redemption at the option of the Government on 60 days' notice on January 15, 1975 or at any time thereafter.
- R-9 Non-callable. May be exchanged on or before October 31, 1977, for 9% bonds maturing February 1, 1980, Series F-94. The increase was due to a new issue of \$150,000,000 for cash.
- R-10 Non-callable. May be exchanged on or before January 1, 1978, for 9¼% bonds maturing April 1, 1984, Series F-87.
- R-11 May be exchanged only during the six month period commencing October 1, 1977 and ending March 31, 1978 for 8% bonds dated October 1, 1978 and maturing December 15, 1985.
- R-12 Non-callable. The increase was due to three new issues of \$50,000,000, \$150,000,000 and \$75,000,000 for cash.
- R-13 Non-callable. May be exchanged only during the six month period commencing April 1, 1978 and ending September 30, 1978 for 8% bonds dated April 1, 1979 and maturing April 1, 1984.
- R-14 Non-callable. May be exchanged only during the six month period commencing January 1, 1979 and ending June 29, 1979 for 8¾% bonds dated October 1, 1979 and maturing October 1, 1984.
- R-15 Non-callable. May be exchanged only during the six month period commencing January 1, 1980 and ending June 30, 1980 for 9½% bonds dated October 1, 1980 and maturing October 1, 1985. The increase was due to a new issue of \$250,000,000 for cash.

- R-16 Non-callable. May be exchanged only during the six month period commencing December 1, 1979 and ending May 31, 1980 for 8% bonds dated December 1, 1980 and maturing December 1, 1987.

- R-17 Non-callable. The increase was due to a new issue of \$325,000,000 for cash.

- R-18 Five-year non-callable bonds due June 1, 1981.

- R-19 Conversion loan non-callable.

- R-20 Non-callable. The increase was due to two new issues of \$300,000,000 and \$150,000,000 for cash.

- R-21 Non-callable. The increase was due to a new issue of \$250,000,000 for cash.

- R-22 As announced by the Minister of Finance on March 18, 1975, the Government of Canada 3% perpetual bonds will be redeemed at par on September 15, 1996.

- R-23 Conversion loan subject to redemption at the option of the Government on 60 days' notice on September 15, 1996 or at any time thereafter.

- R-24 Subject to redemption at the option of the Government in whole or in part on 30 days' notice and any interest payment date after October 15, 1977 at the following percentages: to and including October 15, 1978 at 102%; thereafter to and including October 15, 1979 at 101½%; thereafter to and including October 15, 1980 at 101%; thereafter to and including October 15, 1981 at 100¾%; thereafter to and including October 15, 1982 at 100½%; thereafter to and including October 15, 1983 at 100¼%; and thereafter at 100%; in each case together with accrued interest to the date of redemption.

Bonds of this issue shall also be subject to partial redemption at par for the sinking fund on each interest payment date, commencing with April 15, 1965.

During the current fiscal year U.S. \$1,600,000 (\$1,729,728 Cdn.) was redeemed on the interest dates. The balance of U.S. \$60,800,000 in the account at March 31, 1977 has been converted at the official parity rate of \$1 U.S. = \$1.08108 Cdn.

- R-25 Subject to redemption, as a whole or in part by lot, at the option of the Government of Canada on 30 days' notice at any time on or after June 1, 1978, at the following percentages of the principal sum thereof:—to and including May 31, 1979 at 102½%; thereafter to and including May 31, 1980 at 102¼%; thereafter to and including May 31, 1981 at 101¾%; thereafter to and including May 31, 1982 at 101½%; thereafter to and including May 31, 1983 at 101%; thereafter to and including May 31, 1984 at 100¾%; thereafter to and including May 31, 1985 at 100¼%; and thereafter at 100%; in each case together with accrued interest to the date fixed for redemption. Securities in the amount of U.S. \$100,000,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Cdn.

- R-26 Matured November 1, 1976.

- R-27 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1976-77.

- R-28 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1976-77 was \$39,244,550, redemptions were \$649,429,000.

- R-29 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1977, represents net issue from November 1, 1976 to March 31, 1977.

- R-30 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

## SCHEDULE R—Concluded

to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance; obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance, and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with Section 113 of the Canada Pension Plan Act).

R-31 Balance at March 31, 1977 consisted of \$4,805,000,000 in three-month bills, \$2,475,000,000 in six-month bills and \$975,000,000 in 364-day bills.

## SCHEDULE S

## Internal accounts

## Undisbursed balance of appropriations to special accounts

Revenue of \$8 million from sales of surplus property and equipment and \$0.7 million from sales of non-surplus property and equipment were credited by the Department of National Defence to its Surplus Crown Assets account and Replacement of Material Account respectively.

## Summary

Sale of surplus material, supplies and equipment .....	4,070,319
Sale of surplus buildings, works and land .....	4,167,226
	8,237,545
Sale of material that has not been declared surplus .....	696,443
Total sales .....	\$8,933,988

Amounts recorded as expenditures during 1976-77 and credited to special accounts amounted to \$183 million while relevant expenditures from these accounts during the year amounted to \$205 million.

## Amounts credited to special accounts—

	(in millions of dollars)
External Affairs .....	147.9
National Library .....	0.8
National Museums .....	2.5
Urban Affairs .....	32.0
	\$183.2

## Expenditures from special accounts—

	(in millions of dollars)
External Affairs .....	147.9
National Defence .....	5.2
National Library .....	0.8
National Museums .....	2.6
Transport .....	27.2
Urban Affairs .....	21.0
	\$204.7

S-1 This account was established under Department of External Affairs Vote 33d, Appropriation Act No. 2, 1965 and was extended by Vote 35b, Appropriation Act No. 1, 1970, Vote

20, Appropriation Act No. 3, 1970, Vote 20a, Appropriation Act No. 4, 1970, Vote 20, Appropriation Act No. 3, 1971, Vote 20a, Appropriation Act No. 4, 1971, Vote 20b, Appropriation Act No. 1, 1972, Vote 30, Appropriation Act No. 1, 1973, Vote 30b, Appropriation Act No. 2, 1973, Vote 25, Appropriation Act No. 4, 1973, Vote 25a, Appropriation Act No. 5, 1973, Vote 25b, Appropriation Act No. 1, 1974, Vote 30, Appropriation Act No. 3, 1974 and Vote 30b, Appropriation Act No. 4, 1974, Vote 30, Appropriation Act No. 3, 1975, Vote 30a, Appropriation Act No. 4, 1975, and Vote 30b, Appropriation Act No. 1, 1976, to provide for payment of economic, technical and educational assistance to developing countries; for social development assistance and for expenses directly related to the provision of incentives for Canadian private investment in developing countries; and for special administrative expenses in connection therewith, including authority to engage advisers or experts for services in the said developing countries and to authorize payment, in accordance with regulations prescribed by the Governor in Council, of educational and technical training, living, clothing, transportation, home leave, medical and burial expenses, of marriage allowance, and of other expenses and costs arising out of the provision of educational and technical training for persons of developing countries, and where families have been authorized to accompany such persons, such transportation and medical expenses for these families as may be necessary.

This authority was further extended by the following parliamentary appropriations:

**Vote 30 Canadian International Development Agency—The grants listed in the Estimates, the payment to the International Assistance Account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries and the International Food Aid Program including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1975 which is .....** **\$485,508,000**

**Vote 30d Canadian International Development Agency—The grants listed in the Estimates and contributions—To extend the purposes of External Affairs Vote 30, Appropriation Act No. 3, 1976:**

- (a) to repeal, as of March 31, 1977, External Affairs Vote 33d, Appropriation Act No. 2, 1965;
- (b) to cancel, effective March 31, 1977, outstanding authorities under External Affairs Vote 30, Appropriation Act No. 3, 1976, for the International Food Aid Program including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years;
- (c) to provide that during the thirty days immediately following the end of the fiscal year payments may be made pursuant to the authorities referred to in paragraphs (a), (b) and (c) in respect of liabilities and obligations incurred prior to the end of that fiscal year, and such payments may be charged in the accounts for the fiscal year. .... **\$ 1**

## Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Concluded*

### SCHEDULE S—*Concluded*

An amount of \$104,705,476 was transferred to this account under authority of the vote for "International Development Assistance" of Canadian International Development Agency Vote 30.

During the fiscal year, expenditures amounted to \$147,936,161 resulting in an undisbursed balance of nil as at March 31, 1977, a decrease of \$43,230,684 from the balance outstanding at the end of the previous fiscal year.

S-2 Section 11 of the National Defence Act provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any material that has not been declared surplus and is not immediately required for the use of the Canadian Forces or the Defence Research Board or for any other purpose under this Act, for sale to such countries or international welfare organizations on such terms as the Governor in Council may determine. The proceeds of such sales are to be paid into a special account in the Consolidated Revenue Fund and, subject to the approval of the Governor in Council, shall be used for the procurement of material; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister of National Defence.

Proceeds of such sales amounting to \$696,443 were credited to the account and this amount represents gross credits for the current fiscal year. Gross debits amounted to \$318,872.

S-3 This account was established in 1965-66 under authority of Department of National Defence Vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (a) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment and (b) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of \$5,000,000. Appropriation Acts of 1966, 1967 and 1968 authorized receipts from sale of buildings, works and land in amounts not exceeding \$5,000,000 \$10,000,000 and \$10,000,000, respectively, to be credited to this account; Vote 48, Appropriation Act No. 3, 1969 authorized unlimited receipts be credited to this account. Expenditures during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were \$8,237,545 which includes revenues from the sale of surplus materials, supplies and equipment in the amount of \$4,070,319 and \$4,167,226 from the sale of surplus buildings, works and land of which \$2,480 is applicable to 1968-69, \$23,142 to 1969-70, \$32,814 to 1971-72, \$260,431 to 1972-73, \$10,863 to 1973-74 and \$3,837,496 to 1976-77. Gross debits for the fiscal year were \$4,850,000.

S-4 Section 12(1) of the National Library Act provides for a special account in the Consolidated Revenue Fund called the National Library Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring books for the National Library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. In 1976-77, an amount of \$650,000 provided through Secretary of State Vote 80 was credited thereto.

During the current fiscal year, gross debits amounted to \$812,278 and gross credits were \$723,855.

S-5 Section 10(3) of the National Museums Act provides for an account in the Consolidated Revenue Fund called the National Museums special account, to which shall be credited all moneys appropriated by Parliament for the Corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the Corporation from the sale to the public of such items.

Amounts of \$2,537,740 were credited to the account with expenditures amounting to \$2,641,572.

S-6 This fund was established under authority of Section 18—Part III—of the Railway Relocation and Crossing Act assented to May 7, 1974 (formerly under Section 202 of the Railway Act, R.S., now repealed) which provides that "there shall be credited to the Fund and charged to the Consolidated Revenue Fund any amounts appropriated and set apart by Parliament to aid actual construction work for the protection, safety and convenience of the public in respect of railway crossings".

The monies credited to the Fund are to be applied by the Canadian Transport Commission solely toward the cost, not including the cost of maintenance and operation, of (a) work actually done for the protection, safety and convenience of the public in respect of existing railway crossings at rail level; (b) work actually done in respect of reconstruction and improvement of a grade separation that has been in existence for at least fifteen years prior to the making of any order by the Commission to apply an amount from the Fund for reconstruction or improvement of the grade separation; (c) placing on the sides of railway cars reflective markings of such size, design and colour as may be prescribed by the Commission; and (d) placing on locomotives revolving lights of such a size, design and colour as may be prescribed by the Commission.

The total amount that may be applied from the Fund toward the cost of placing reflective markings on the sides of railway cars or of placing revolving lights on locomotives shall not exceed 80% of the cost thereof as determined by the Commission.

The total amount that may be applied from the Fund toward the cost of work actually done in respect of any one railway crossing shall not exceed, (a) in the case of a railway crossing at grade level, the aggregate of 80% of the cost of the work, as determined by the Commission, or \$1,000,000, whichever is the lesser amount, exclusive of the cost of any relocation of a public utility plant that is part of the work, and, 80% of the cost of any relocation of a public utility plant that is part of the work; and (b) in the case of reconstruction or improvement of a grade separation, the aggregate of 50% of the cost of the work, as determined by the Commission, or \$625,000 whichever is the lesser amount, exclusive of the cost of any relocation of a public utility plant that is part of the work, and, 50% of the cost of any relocation of a public utility plant that is part of the work.

During the current fiscal year the fund was debited with expenditures amounting to \$27,216,599. Outstanding commitments as of March 31, 1977 amounted to \$38,800,654.

S-7 Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No. 4, 1947-48 be credited thereto. As at March 31, 1977, \$325,613,500 has been credited to the fund, including \$32,000,000 credited in the current year and charged to Department of Urban Affairs Vote 35.

Advances made to the Commission out of the fund to date were \$307,613,500 including \$21,000,000 in the current year, leaving a balance of \$18,000,000 at March 31, 1977.

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL WORKING  
CAPITAL ADVANCE ACCOUNTS FOR 1976-77

(in thousands of dollars)

	Opening balance	Charges	Credits	Closing balance
	\$	\$	\$	\$
<b>AGRICULTURE—</b>				
Agriculture revolving fund .....	361	872	998	235
Agricultural commodities stabilization account .....		261,866	261,866	
Agricultural products board account .....	1,800	2,089	2,828	1,061
Canadian Grain Commission—Canadian government elevators .....		233	233	
Race track supervision revolving fund account .....	— 372	7,220	6,904	— 56
Acquisition of capital equipment for race track supervision .....	101	39	56	84
	1,890	272,319	272,885	1,324
<b>COMMUNICATIONS—</b>				
Government telecommunication agency revolving fund .....	— 1,784	40,179	37,695	700
<b>ENERGY, MINES AND RESOURCES—</b>				
Stockpiling of uranium concentrates .....	101,188		101,188	
<b>ENVIRONMENT—</b>				
Acquisition of meteorological equipment and supplies .....	3,735	2,514	2,947	3,302
Fisheries prices support account .....	2,614	3,356	4,469	1,501
Fisheries working capital advance .....	24	555	560	19
	6,373	6,425	7,976	4,822
<b>EXTERNAL AFFAIRS—</b>				
Acquisition of capital equipment for the Central and Regional Passport Offices .....	244	40	41	243
Passport office revolving fund .....	— 538	7,035	7,817	— 1,320
	— 294	7,075	7,858	— 1,077
<b>FINANCE—</b>				
Blank bonds reserves .....	436	679	813	302
Bullion and coinage—				
Bronze coinage (and copper) account .....	687	6,520	6,073	1,134
Gold purchase account .....	4,726	6		4,732
Nickel coinage account .....	3,308	36,614	37,469	2,453
Olympic gold bullion inventory account .....	20,718	25,139	41,452	4,405
Olympic gold coin blank inventory account .....	5,934	46,929	52,594	269
Olympic gold coin finished inventory account .....	9,470	40,174	45,695	3,949
Olympic silver bullion inventory account .....	22,771	38,082	57,935	2,918
Olympic silver coin blank inventory account .....	38,299	8,558	37,143	9,714
Olympic finished coin inventory account .....	42,625	30,869	43,400	30,094
Silver bullion purchase account .....	3,107	1,304	773	3,638
Silver coinage account .....	18	472	488	2
Steel coinage account .....				
	152,099	235,346	323,835	63,610
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—</b>				
Indian arts and crafts central marketing services .....	821	1,920	954	1,787
Stores account—Parks Canada .....	861	3,053	3,085	829
	1,682	4,973	4,039	2,616
<b>INDUSTRY, TRADE AND COMMERCE—</b>				
Statistics Canada revolving fund .....	— 331	2,776	2,978	— 533
<b>NATIONAL DEFENCE—</b>				
Departmental imprest account, standing advances and authorized loans .....		87,641	72,683	14,958
<b>NATIONAL REVENUE—</b>				
Customs and Excise .....	324	440	724	40



STATEMENT OF TRANSACTIONS IN DEPARTMENTAL WORKING  
CAPITAL ADVANCE ACCOUNTS FOR 1976-77—*Concluded*

	Opening balance	Charges	Credits	Closing balance
	\$	\$	\$	\$
POST OFFICE—				
Working capital .....	1,562	3,872	2,494	2,940
PUBLIC WORKS—				
Other government departments and agencies—				
Construction and repair projects .....	2,776	202,333	201,848	3,261
REGIONAL ECONOMIC EXPANSION—				
Prairie farm rehabilitation administration—Stores account .....	288	326	379	235
SECRETARY OF STATE—				
National Film Board—Advance to purchase of capital equipment for Canadian Government Photo .....	225	102		327
National Film Board—Canadian Government Photo Centre revolving fund .....	379	1,028	1,272	135
National Film Board—Operating account .....	1,017	32,767	34,984	— 1,200
Public Archives advance to purchase of capital equipment for Central Microfilm Unit .....	262	232	60	434
Public Archives revolving fund .....	— 88	1,523	1,538	— 103
Public Service Commission staff training and development .....	321	19,259	20,264	— 684
	2,116	54,911	58,118	— 1,091
SOLICITOR GENERAL—				
Correctional Services—				
Canteen account .....	141	1,642	1,571	212
Industrial and stores account .....	1,593	1,790	1,613	1,770
Livestock and canning supplies stores account .....	120	254	270	104
Operational stores account .....	3,846	7,004	7,084	3,766
Royal Canadian Mounted Police—				
Cloth revolving fund—Clothing and kit account .....	4,017	3,688	3,222	4,483
Messes operations account .....	40	1,274	1,250	64
	9,757	15,652	15,010	10,399
SUPPLY AND SERVICES—				
Acquisition of capital equipment for Canadian government supply services .....	2,538	9,951	2,194	10,295
Defence production revolving fund .....	26,050	71,422	82,628	14,844
Expositions revolving fund .....	— 195	8,381	8,244	— 58
Supply revolving fund .....	12,280	259,608	261,049	10,839
	40,673	349,362	354,115	35,920
TRANSPORT—				
Airport capital loans .....	488,530	82,352	17,699	553,183
Airports revolving fund .....		207,811	207,811	
Airports revolving fund unpaid contractors' holdbacks .....	4,010	2,214	3,935	2,289
Stores account .....	13,031	19,012	9,974	22,069
	505,571	311,389	239,419	577,541
TREASURY BOARD—				
Miscellaneous departmental accountable imprest and standing advances .....	16,767	159,302	166,965	9,104
VETERANS AFFAIRS—				
Hospital stores account .....	1,676	4,400	4,311	1,765
Manufacture Remembrance Day Poppies (Vetcraft) .....	700	814	1,003	511
	2,376	5,214	5,314	2,276
TOTAL DEPARTMENTAL WORKING CAPITAL ADVANCES .....	843,033	1,759,535	1,875,523	727,045

## Net Debt

# Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1977

	\$		\$
<b>CAPITAL EXPENDITURE—</b>		<b>Public Works (Miscellaneous)—</b>	
<b>Public Works (Canals)—</b>		<b>Department of Defence Production—</b>	
<b>Department of Public Works—</b>		<b>Plant at Rivière-du-Loup.....</b>	
Burlington Bay Canal .....	308,328	<b>Department of National Defence—</b>	
Lake St. Peter .....	1,164,235	<b>Military magazine danger zone .....</b>	
<b>Department of Transport—</b>		<b>Department of Public Works—</b>	
Chambly Canal, River Richelieu .....	579,715	<b>Bare Point Breakwater .....</b>	
Lachine Canal .....	10,526,202	<b>Burlington Channel Improvements .....</b>	
Murray Canal .....	1,248,947	<b>Canadian Building, London, England .....</b>	
Ottawa Works .....	6,871,215	<b>Canadian Legation Building, Tokyo, Japan .....</b>	
Quebec Canal .....	34,842	<b>Canadian Legation Building and Site, Washington, D.C. ....</b>	
Rideau Canal .....	143,108	<b>Cape Tormentine Harbour .....</b>	
Sault Ste. Marie Canals .....	4,935,810	<b>Esquimalt Graving Dock .....</b>	
St. Anne's Lock—Railway Bridge Ile Perrot .....	150,000	<b>Georgian Bay to Montreal Waterway Survey .....</b>	
St. Lawrence Canals .....	34,111,409	<b>Government Buildings, Ottawa .....</b>	
St. Lawrence Ship Canal .....	133,897	<b>Halifax Elevator Site .....</b>	
St. Ours Locks .....	614,426	<b>Halifax Harbour Improvements .....</b>	
St. Peters Canal .....	492,024	<b>Kingston Graving Dock .....</b>	
Tay River Navigation .....	476,129	<b>Land and Cable Telegraph Line .....</b>	
Trent Canal Improvements .....	559,068	<b>Levis Graving Dock .....</b>	
Trent River Navigation .....	19,079,651	<b>Miscellaneous Sites for Government Buildings .....</b>	
Welland Canal .....	27,244,916	<b>Miscellaneous Wharves .....</b>	
Welland Ship Canal .....	130,716,890	<b>Montreal Harbour Improvements .....</b>	
Miscellaneous .....	125	<b>New public buildings for Pettediac, N.B. ....</b>	
	239,390,937	<b>Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street .....</b>	
<b>Public Works (Railways)—</b>		<b>Port Arthur and Fort William and River Kamistiquia Improvements .....</b>	
<b>Department of Transport—</b>		<b>Port Colborne Harbour .....</b>	
<b>Canadian Government Railways—</b>		<b>Quebec Harbour Improvements .....</b>	
Canadian Government Railways .....	64,973,475(1)	<b>Rainy River Lock and Dam .....</b>	
Cape Breton Railway .....	104,521(1)	<b>Sorel Harbour Improvements .....</b>	
Caraquet and Gulf Shore Railway .....	209,950(1)	<b>St. Andrew Rapids including Red River Improvement .....</b>	
Elgin and Havelock Railway .....	33,530(1)	<b>Saint John Harbour Improvements .....</b>	
Hudson Bay Railway .....	34,682,535(1)	<b>Tiffin Harbour Improvements .....</b>	
Intercolonial Railway .....	109,826,449(1)	<b>Toronto Harbour Improvements .....</b>	
International Railway of New Brunswick .....	2,681,377(1)	<b>Toronto, New Dominion Building .....</b>	
Lotbinière and Megantic Railway .....	336,875(1)	<b>Upper St. Lawrence River—Channel Improvements .....</b>	
National Transcontinental Railway .....	160,994,649(1)	<b>Vancouver Harbour Improvements .....</b>	
New Brunswick and Prince Edward Island Railway .....	361,541(1)	<b>Victoria Harbour, British Columbia—Improvements .....</b>	
Newfoundland Railway .....	25,080(1)	<b>Victoria Harbour, Ontario—Improvements .....</b>	
Northwest Communication System .....	17,884,025(1)	<b>Yukon Territory Works (part) .....</b>	
Prince Edward Island Railway .....	6,797,222(1)	<b>Department of Transport—</b>	
Quebec Bridge .....	21,706,664(1)	<b>Canadian Government Trans-Atlantic Air Services .....</b>	
Quebec and Saguenay Railway .....	7,120,896(1)	<b>Civil Aviation—Airways, Airports and radio stations .....</b>	
Salisbury and Albert Railway .....	84,390(1)	<b>Eastern Arctic Patrol Vessel .....</b>	
St. Martin's Railway .....	72,625(1)	<b>General Service Workboat, Parry Sound, Ontario, Agency .....</b>	
Temiscouata Railway .....	480,000(1)	<b>General Service Workboat for use at St. John's, Newfoundland .....</b>	
York and Carleton Railway .....	20,976(1)	<b>Government Shipbuilding program .....</b>	
<b>Other Railways and Miscellaneous—</b>		<b>Hopper barge <i>Chesterfield</i> .....</b>	
Auto-ferry vessel for service between Yarmouth, N.S. and the New England States .....	1,035,733	<b>Icebreaker and Service Vessels .....</b>	
Canada Central Railway—Peace River Bridge .....	175,000(2)	<b>Lighthouse Supply and Buoy Vessel for the West Coast .....</b>	
Digby and Annapolis Railway .....	660,683(1)	<b>Lighthouse Supply and Buoy Vessel for the East Coast .....</b>	
Governor General's Cars .....	71,539	<b>Lightship for the Port of Saint John, N.B. ....</b>	
Port Nelson Terminal .....	6,240,096(2)	<b>St. Lawrence River Improvements .....</b>	
Residue of cost of steamer <i>Sheba</i> .....	78,611(2)	<b>Tug <i>Ocean Eagle</i> .....</b>	
North Railway .....	250,000(2)	<b>Vessels for Pacific Weather Station "P" .....</b>	
North Sydney, N.S. and Port aux Basques, Newfoundland, Ferry and Terminals—		<b>Yukon Territory Works (part) .....</b>	
Dock and Terminal Facilities, North Sydney, N.S. ....	2,880,497	<b>National Harbours Board—</b>	
Dock and Terminal Facilities, Port aux Basques, Newfoundland .....	2,926,061	<b>Churchill Port and Terminals .....</b>	
Construction of auto-ferry vessel .....	6,373,302	<b>Halifax Elevator Site .....</b>	
Piers "A" and "B"—Ogden Point—Victoria, B.C. ....	2,847,399	<b>Prescott Elevator .....</b>	
Prince Edward Island Car Ferry and Terminals .....	13,069,726	<b>Port Colborne Elevator .....</b>	
Residue of capital cost of S.S. <i>Charlottetown</i> .....	1,194,145	<b>Saint John Wharf Site .....</b>	
Construction of new car ferry .....	7,032,720	<b>Land in Parish St. Foy and Parish of St. Felix de Cap Rouge—Quebec .....</b>	
S.S. <i>Scotia 2</i> .....	348,948		
Residue of capital cost of steamers <i>Drummond</i> and <i>McKee</i> .....	851,853		
Strait of Canso .....	6,994,146		
Hillsborough Bridge .....	1,532,233		
	482,959,472		

## Net Debt—Concluded

## Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1977—Concluded

	\$		\$
<b>CAPITAL EXPENDITURE—Concluded</b>		<b>Miscellaneous Non-active accounts—</b>	
Public Works (Miscellaneous)—Concluded		Canadian Pacific Railway (old) .....	62,791,435 <sup>(3)</sup>
Military Property and Stores—		Canadian National Railway Stock .....	359,963,017 <sup>(5)</sup>
National Defence—		Soybean Flour Suspense Account (Trade and Commerce) .....	125,936
Military Property and Stores .....	12,585,705	<b>Loans and Advances—</b>	
Less—Fort Osborne Barracks, Winnipeg .....	— 62,947	Sundry Government Agencies—	
St. Helen's Island, Barracks, site .....	— 19,783	High Commissioner's Office Suspense (External Affairs) .....	2,043
	12,502,975	Soldier and General Land Settlement Loans .....	7,079
<b>Territorial Accounts—</b>		<b>Other Governments—</b>	
Indian Affairs and Northern Development—		Italian Government—Wheat purchases 1915 (Trade and Commerce) .....	703
Dominion Lands Expenditure to March 31, 1911 .....	10,425,396	<b>Miscellaneous—</b>	
Less—Received from Dominion Lands .....	— 4,275,526	Abasand Oils Ltd. (Energy, Mines and Resources)	1,801,621
Northwest Rebellion .....	826,078	Victoria Shipowners Ltd.—Balance remaining after liquidation (Transport) .....	621,987
Northwest Territories, Organization .....	1,460,000	<b>Investments—</b>	
Northwest Territories, Purchase .....	1,460,000	Quebec Turnpike Trust Bonds (Finance) .....	20,000
	9,895,948	Grand Trunk Railway Preference Stock (Transport) .....	121,740
		<b>Department of Veterans Affairs—</b>	
Total Capital Expenditures .....	1,168,855,196	University Hospital, Edmonton, Alberta .....	100,000
<b>Other non-active accounts—</b>		<b>Total Other Non-active accounts .....</b>	<b>573,554,755</b>
Loans—		<b>CONSOLIDATED DEFICIT ACCOUNT .....</b>	<b>27,843,530,534</b>
Department of Transport—		<b>Net Debt .....</b>	<b>29,585,940,485</b>
Canadian Government Merchant Marine, Limited .....	8,098,389	<b>SUMMARY—</b>	
National Harbours Board—		Capital .....	1,168,855,196
Chicoutimi .....	3,830,286	Other Non-active Accounts .....	573,554,755
Churchill .....	8,857,289	Consolidated Deficit Account .....	27,843,530,534
Halifax .....	29,890,788		
Montreal—Jacques Cartier Bridge—			
Advances for payment for guaranteed interest .....	6,489,605		
Quebec .....	52,075,243		
Saint John .....	34,770,238		
Trois-Rivières .....	3,987,356		
	139,900,805		
	147,999,194 <sup>(4)</sup>		29,585,940,485

<sup>(1)</sup> Included in Statement—Assistance to Railways, footnote <sup>(1)</sup><sup>(2)</sup> Included in Statement—Assistance to Railways, footnote <sup>(2)</sup><sup>(3)</sup> Included in Statement—Assistance to Railways, footnote <sup>(1)</sup><sup>(4)</sup> See also Schedule A, explanation No. 23, 1976-77 Public Accounts of Canada.<sup>(5)</sup> Included in Statement—Assistance to Railways, footnote <sup>(9)</sup>

## Contingent Liabilities

In addition to the direct debt set out in the Statement of Assets and Liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of

insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, advances under the Export Development Act, bank loans under the Canada Student Loans Act and the Farm Improvement Loans Act and bank loans to the Canadian Wheat Board.

## CONTINGENT LIABILITIES

	Amount of guarantee \$	Amount outstanding \$
Railway securities guaranteed as to principal and interest—		
Canadian National 5% due May 15, 1977 .....	68,774,500	68,774,500
Canadian National 4% due February 1, 1981 .....	300,000,000	300,000,000
Canadian National 5¼% due January 1, 1985 .....	79,667,000	79,667,000
Canadian National 5% due October, 1 1987 .....	125,381,500	125,381,500
	<sup>(6)</sup> 573,823,000	573,823,000
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements <sup>(2)</sup> .....	32,500,000	25,500,000
Insured loans made by approved lenders under the National Housing Act, 1954 <sup>(2)(3)</sup> .....	25,000,000,000	15,130,000,000
Liability for insurance and guarantees under the Export Development Act .....	1,750,000,000	1,037,149,000
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act .....	370,800,000	124,200,000
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act .....	10,800,000	8,500,000
Loans made by chartered banks and credit unions under the Small Businesses Loans Act .....	56,600,000	37,000,000
Loans made by chartered banks and credit unions under the Canada Student Loans Act <sup>(4)</sup> .....	1,166,300,000	640,800,000
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act .....	26,915,000	21,816,000
Loans made by lenders under the Cape Breton Development Act .....	100,000,000	91,450,000
Loans made by lenders under the General Adjustment Assistance Program .....	250,000,000	68,418,301
Canadian Commercial Corporation—Disputed contract termination action .....	6,800,000	6,800,000
Loans to Indians or Indian Bands, individuals, corporations or partnerships for the purpose of Indian Economic Development .....	42,705,427	29,323,823
Loans made by Banks or other approved lenders for housing purposes as defined by the National Housing Act .....	20,463,972	20,163,265
Loans to Panarctic Oils Limited for its exploration program .....	12,000,000	12,000,000
Loans by Central Mortgage and Housing to Nanisivik Mines Ltd. ....	2,990,606	2,990,606
Loans made by banks to Canadair Limited to finance production of Lear Star 600 Aircraft .....	50,000,000	
Agreement with Bombardier/MLW to purchase two LRC train sets in the event that Amtrak does not purchase the train sets under a lease purchase agreement .....	9,000,000	
Canadian National Railways-bid bond to participate in a railroad project in Venezuela .....	7,500,000	
Vote 26b, Appropriation Act No. 5, 1976, Swine flu vaccine supplied by Glaxo (Canada) Ltd to NH & W .....	1,800,000	1,800,000
	28,917,175,005	17,257,910,995
Borrowing by Crown corporations guaranteed by the Government—		
Air Canada .....	<sup>(7)</sup> 23,565,100	15,183,786
Petro-Canada .....	240,000,000	240,000,000
Canadian Wheat Board .....	1,370,000,000	725,882,713
	1,633,565,100	981,066,499
	31,124,563,105	18,812,800,494
Loans made by approved lending institutions under National Housing Act prior to 1954 .....	Unstated	Indeterminate
Guarantees to owners of returns from moderate housing projects <sup>(5)</sup> .....	Unstated	Indeterminate

Information regarding obligations and commitments of Crown corporations may be found in Volume III.

<sup>(1)</sup> Liability is subject to exchange rate in effect June 15, 1977.

<sup>(2)</sup> As at December 31, 1976.

<sup>(3)</sup> As reported by approved lenders as at December 31, 1976.

<sup>(4)</sup> Includes contingent liability in respect of alternative payments to non-participating provinces.

<sup>(5)</sup> As of December 31, 1976, Rental Guarantee Funds totalling \$8,832,000 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1975 the last of the rental contracts expired.

<sup>(6)</sup> Balances valued as at January 1, 1977.

<sup>(7)</sup> March 31, 1977 close rate. Converted from pounds sterling. One £= \$1.8127 Canadian.



## Government of Canada Equity in Crown corporations as at March 31, 1977

CORPORATIONS	Recorded government equity			Unrecorded government equity				
	Loans and advances	Capital stock and contributed capital	Total recorded equity	Retained earnings and other surpluses	Unexpended balances of appropriations reserves, loans and capital stock written off to net debt and other	Accrued and capitalized interest	Total unrecorded equity	Total government equity
	\$	\$	\$	\$	\$	\$	\$	\$
Air Canada.....	313,046,261	(1)	313,046,261	18,916,000			18,916,000	331,962,261
Atlantic Pilotage Authority .....				(583,496)	1,748,272		1,164,776	1,164,776
Atomic Energy of Canada Limited .....	1,287,692,516	15,000,000	1,302,692,516	(183,706,000)		149,061,484	(34,644,516)	1,268,048,000
Bank of Canada .....		(2)5,920,000	5,920,000	24,080,000			24,080,000	30,000,000
Canada Deposit Insurance Corporation .....		10,000,000	10,000,000	22,625,013			22,625,013	32,625,013
Canadian Arsenals Limited .....	3,500,000		3,500,000	(1,233,020)	508,573		(724,447)	2,775,553
Canadian Broadcasting Corporation .....	208,480,916		208,480,916	89,526,070	8,243,659		97,769,729	306,250,645
Canadian Commercial Corporation .....	15,800,000		15,800,000	(2,765,885)		417,953	(2,347,932)	13,452,068
Canadian Dairy Commission .....	216,456,191		216,456,191	(159,718,170)			(159,718,170)	56,738,021
Canadian Film Development Corporation .....								
Canadian Livestock Feed Board .....	2,498,880		2,498,880		351,105		351,105	2,849,985
Canadian National Railways .....	1,412,746,082	1,509,851,035	2,922,597,117	(283,191)	(3)19,453,204		(283,191)	(283,191)
Canadian National (West Indies) Steamships Limited .....	324,024	976	325,000	227,712			(7,689,204)	(1)2,914,907,913
Canadian Patents and Development .....		296,199	296,199	166,471				
Canadian Saltfish Corporation <sup>(7)</sup> .....	8,781,000		8,781,000				227,712	552,712
Cape Breton Development Corporation .....							462,670	462,670
Central Mortgage and Housing Corporation .....	24,642,674		24,642,674	95,611,468			166,471	8,781,000
Crown Assets Disposal Corporation .....	9,148,225,727	25,000,000	9,173,225,727		5,000,000		95,611,468	120,254,142
Defence Construction (1951) Limited .....	10,118,874		10,118,874	111,304			5,000,000	9,178,225,727
Eldorado Nuclear Limited .....	59,271,726	8,246,877	(6)67,518,603	(1,679,602)	31		111,304	10,230,178
Export Development Corporation .....	1,280,255,188	110,000,000	1,390,255,188	(4)47,879,791			(1,679,571)	(1,679,571)
Farm Credit Corporation .....	2,152,183,172	85,700,000	2,237,883,172	(1,449,974)	1,591,074	24,217,398	47,879,791	115,398,394
Federal Business Development Bank .....	396,000,000	108,000,000	504,000,000	43,534,675		95,315,398	1,485,570,586	1,485,570,586
Freshwater Fish Marketing Corporation .....						10,459,855	2,289,718,272	2,289,718,272
Great Lakes Pilotage Authority Ltd. ....	11,182,251		11,182,251	610,815			53,994,530	557,994,530
Laurentian Pilotage Authority .....			(5)	(713,450)	423,603		610,815	11,793,066
Loto Canada .....		1	1	1,069	628,128		(289,847)	(289,847)
National Arts Centre Corporation .....				(462,864)	374,653		629,197	629,197
National Battlefields Commission .....							(88,211)	(88,211)
National Capital Commission .....	87,331,383		87,331,383	226,329,580	2,381,064		2,381,064	2,381,064
National Harbours Board .....	344,765,678		344,765,678	(216,553,350)	223,893,096	6,247,041	234,008,654	321,340,037
Northern Canada Power Commission .....	180,580,596		180,580,596	(4,475,000)		240,331,826	247,671,572	592,437,250
Northern Transportation Company Limited .....	40,700,000	24,900,000	65,600,000	(8,011,961)		16,678,000	12,203,000	192,783,596
Pacific Pilotage Authority .....		493,799,853	493,799,853	(200,282)	906,122	3,761,788	(4,250,173)	61,349,827
Petro-Canada .....				3,333,000			705,840	705,840
Royal Canadian Mint .....	24,542,000		24,542,000	3,750,735			3,333,000	497,132,853
St. Lawrence Seaway Authority .....	841,357,016		841,357,016	(53,311,563)		544,389	4,295,124	28,837,124
Teleglobe Canada .....	26,651,806		26,651,806	103,770,000			(53,311,563)	788,045,453
Uranium Canada Ltd .....	90,694,362		90,694,362	11,360,979	9		103,770,000	130,421,806
Total .....	18,187,828,323	2,396,714,941	(8)20,584,543,264	139,548,874	228,028,218	503,413,734	870,990,826	21,455,534,090

Total government equity represents the loans, advances and proprietary equities as shown in the financial reports of Crown corporations at their respective year-end falling in the year ended March 31, 1977 plus adjustments for transactions with the corporations for their year-end dates to March 31, 1977.

Included in the unrecorded equity of the Government of Canada in Crown corporations are those amounts which, although designated by certain Crown corporations as proprietor's equity, have been financed by the Government of Canada and charged to government expenditure or to net debt and have been fully expended in the acquisition of the Crown corporations' capital assets.

Certain corporations are wholly-owned subsidiaries of, or are 50% owned by, other Crown corporations. The equity of the Government in these subordinate companies is reflected in this schedule.

(1) Included in the equity of Canadian National Railways is \$5,000,000 of Air Canada capital stock. Air Canada is a wholly owned subsidiary of Canadian National Railways.

(2) Includes premium on acquisition of capital stock of \$920,000.

(3) In 1976 the Canadian National Railways recorded a charge of \$807.8 million to shareholders' equity and a corresponding credit to accumulated depreciation on property investment. This charge reflected a change to depreciation accounting from replacement accounting for all assets not previously on this basis.

(4) Includes premium on acquisition of capital stock of \$1,660,797.

(5) Included in the equity of the St. Lawrence Seaway Authority is \$1,500 of capital stock of the Great Lakes Pilotage Authority Ltd. which is a wholly-owned subsidiary of St. Lawrence Seaway Authority.

(6) The government equity in Eldorado Nuclear Limited includes the equity in its wholly-owned subsidiary Eldorado Aviation Limited.

(7) Statements of the corporation were not received in time to be included in this schedule.

(8) As detailed in Schedule A of this section.

# SECTION 11

## PUBLIC ACCOUNTS 1976-77

### Supplementary Information Required by the Financial Administration Act and Other Miscellaneous Information

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# SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended

## SECTION 17(8)

Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council

### ENERGY, MINES AND RESOURCES NATIONAL ENERGY BOARD

*Order reducing charges imposed on certain crude oil exported during July 1976. Order-in-Council PC 1976-2376 dated September 28, 1976:*

Amoco Canada Petroleum Company Ltd .....	305,548
Ashland Oil Canada Limited .....	1,332,190
Dome Petroleum Corporation .....	629,224
Gulf Oil Canada Limited .....	19,304
Hudson's Bay Oil and Gas Company Limited .....	1,863,115
Huksy Oil Operations Ltd .....	73,172
Imperial Oil Limited .....	1,266,630
Koch Oil Co. Ltd. ....	1,918,345
Mobil Oil Canada Ltd .....	518,332
Murphy Oil Company Ltd .....	447,709
Petrosar Limited .....	223,920
Shell Canada Ltd .....	305,694
Sun Oil Company of Canada Limited .....	275,433
Texaco Explorations Canada Ltd .....	282,931
Union Oil Company of Canada Limited .....	81,770
	<u>9,543,317</u>

Order exempting from export charges the exportation from Canada of certain oil products to the extent that equivalent volumes of such oil products are returned to Canada. Order-in-Council PC 1977-307 dated February 10, 1977

Sun Oil Company of Canada Limited .....	289,152
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Order exempting from export charges the exportation from Canada of oil other than oil products to the extent that equivalent volumes of such oil products are returning to Canada. Order-in-Council PC 1977-308 dated February 10, 1977

Sun Oil Company of Canada Limited .....	613,923
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Order exempting from export charges the exportation from Canada of oil other than oil products on condition that an equivalent volume of such oil is returned to Canada. Order-in-Council PC 1976-359 dated February 18, 1976:

Gulf Oil Canada Limited .....	328,726
Gulf Oil Canada Limited .....	884,472
Hudson's Bay Oil and Gas Company Limited .....	570,000
Gulf Oil Canada Limited .....	1,199,326
Shell Canada Ltd .....	1,139,058
Hudson's Bay Oil and Gas Company Limited .....	337,500
Shell Canada Ltd .....	694,546
Gulf Oil Canada Limited .....	1,371,825
Shell Canada Ltd .....	2,156,497
Hudson's Bay Oil and Gas Company Limited .....	337,500
BP Oil Limited .....	225,000
	<u>9,244,450</u>

Order exempting from export charges the exportation from Canada of oil other than oil products on condition that an equivalent volume of such oil is

returned to Canada. Order-in-Council PC 1976-3091 dated December 16, 1976:

Shell Canada Ltd .....	2,956,447
Hudson's Bay Oil and Gas Company Limited .....	356,784
Gulf Oil Canada Limited .....	726,510
BP Oil/Koch Oil Co. Ltd. ....	244,441
BP Oil/Murphy Oil Company Ltd .....	185,605
Shell Canada Ltd .....	2,994,693
Hudson's Bay Oil and Gas Company Limited .....	370,172
BP Oil/Koch Oil Co. Ltd. ....	494,683
BP Oil/Murphy Oil Company Ltd .....	281,600
Gulf Oil/Murphy Oil Company Ltd .....	370,392
Gulf Oil/Ashland Oil Canada Limited .....	354,244
	<u>9,335,571</u>

Reduction of oil export charges imposed on the exportation of certain heavy fuel oil to the United States, effective July 1, 1974. Order-in-Council PC 1976-2174 dated September 8, 1976:

Shell Canada Ltd .....	175,169
Total Energy, Mines and Resources .....	<u>29,201,582</u>

### NATIONAL REVENUE CUSTOMS AND EXCISE

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with United States Government projects, joint Canada—United States projects, or United States Government establishments in Canada:

Canadian General Electric Company Limited, Toronto, Ont .....	73,067
Cape Race Loran "C" Station, Trepassy, Nfld .....	32,885
Denlen Electronics (International) Limited, Thornhill, Ont .....	5,525
Department of Supply and Services, Canadian Forces Depot, Downsview, Ont .....	33,078
Department of Transport, Toronto, Ont .....	101,686
Genelcom Limited, Toronto, Ont .....	42,305
Rathcon Canada Limited, Waterloo, Ont .....	12,028
Varian Associates of Canada Limited, Toronto, Ont .....	6,497
Remissions of less than \$1,000 .....	935
	<u>308,006</u>

Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

A Q A Industries, Waterloo, Ont .....	12,825
Aircraft Appliances and Equipment Limited, Bramalea, Ont .....	10,797
Boeing of Canada Limited, Arnprior, Ont .....	37,430
Braydon Electro Limited, Don Mills, Ont .....	7,202

## SECTION 17(8)—Continued

## NATIONAL REVENUE—Continued

## CUSTOMS AND EXCISE—Continued

C—Tech Limited, Cornwall, Ont .....	33,517
Canada Tool Company Limited, Cambridge, Ont .....	3,656
Canadian General Electric Company Limited, Toronto, Ont .....	52,508
Canadian Marconi Company, Montreal, Que .....	95,558
Canadian SKF Limited, Scarborough, Ont .....	3,493
Canadian Vickers Limited, Montreal, Que .....	3,067
Chicopee Manufacturing, Kitchener, Ont .....	3,130
Computing Devices Company, Ottawa, Ont .....	235,290
Corporation D'Electronique—Shefford Incorporated (La), Shefford, Que .....	6,530
Davie Shipbuilding Limited, Levis, Que .....	16,094
Donlee Nuclear, Weston, Ont .....	4,711
Ernst Leitz Canada Limited, Toronto, Ont .....	12,504
Fleet Industries, Division of Ronyx Corporation Limited, Fort Erie, Ont .....	13,321
Garrett Manufacturing Limited, Rexdale, Ont .....	75,978
Genelcom Limited, Toronto, Ont .....	41,593
General Instruments of Canada Limited, Rexdale, Ont ..	2,722
Hawker—Siddeley Canada Limited, Toronto, Ont .....	6,587
Heede International Limited, Port Moody, B C .....	88,866
Hermes Electronics Limited, Dartmouth, N S .....	516,685
Irvine Industries Canada, Fort Erie, Ont .....	5,836
Linamar Machine Limited, Ariss, Ont .....	82,444
Litton Systems (Canada) Limited, Toronto, Ont .....	197,866
Micro Circuits Limited, London, Ont .....	12,107
Motorola Semiconductor Products, Toronto, Ont .....	3,243
Oden Machine Works Limited, Kitchener, Ont .....	22,490
Pierce—Precision Incorporated, Kitchener, Ont .....	4,382
R J Stamping Company Limited, Montreal, Que .....	5,152
R J Stangl Company, Cambridge, Ont .....	4,061
Raytheon Canada Limited, Kitchener, Ont .....	19,209
S P International Limited, Burnaby, B C .....	4,659
Spartan of Canada Limited, London, Ont .....	3,034
Stuart M. Douglas Limited, Smith Falls, Ont .....	1,192
Techwest Enterprises, Vancouver, B C .....	3,159
W C Wood Limited, Guelph, Ont .....	23,222
York Division, Borg—Warner Canada, Rexdale, Ont ..	5,266
Remissions less than \$1,000 .....	5,777
	1,687,163

Remission of customs duty and excise taxes paid on imported goods which are the subject of drawback claims:

H M Harper Company Limited, Toronto, Ont .....	5,388
Potters Distillers Limited, Langley, B C .....	3,553
Remissions of less than \$1,000 .....	1,772
	10,713

Remission of excise duty on spirits lost due to breakage in warehouse and while in transit:

Alberta Liquor Control Board, Calgary, Alta .....	8,227
Alberta Liquor Control Board, Edmonton, Alta .....	2,808
Central Canadian Distilling Corporation Limited, Weyburn, Sask .....	76,124
Corby Distilleries Limited, Corbyville, Ont .....	3,849
Hiram Walker and Sons Limited, Walkerville, Ont .....	1,284
L J McGuinness and Company Limited, Toronto, Ont ..	3,815
Liquor Control Administration Branch, Province of British Columbia, Vancouver, B C .....	21,249
Liquor Control Commission, Winnipeg, Man .....	1,946
The Ontario Paper Company Limited, Thorold, Ont .....	2,156
Remissions less than \$1,000 .....	271
	121,729

Remission of excise duty on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (Wine):

Acadian Distillers Limited, Bridgetown, N S .....	308,716
Calona Distillers Limited, Kelowna, B C .....	3,059,125
Central Canadian Distilling Corporation Limited, Weyburn, Sask .....	2,663,312
Distillers Corporation Limited, LaSalle, Que .....	99,969
Gooderham and Worts Limited, Toronto, Ont .....	478,925
Hiram Walker and Sons Limited, Winfield, B C .....	23,062
L J McGuinness and Company Limited, Toronto, Ont ..	3,530,620
Melville Limitée, Les Distilleries, Melville Distilleries Limited, Laval, Que .....	185,976
	10,349,705

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Burlington Northern (Manitoba) Limited .....	40,914
Canadian National Railways .....	48,297
Canadian Western Specialties .....	3,565
Cessna Aircraft Company .....	57,849
Golden Eagle Canada Limited .....	32,292
Quebec North Shore and Labrador Railway Company ..	12,849
	195,766

## P C 1976—11/1753, July 6, 1976

Canadian Fuel Marketeers Limited .....	162,633
B P Exploration Canada Limited .....	815,758
Gulf Oil Canada Limited .....	421,458
Imperial Oil Limited .....	80,416
McQueen Marine Limited .....	12,644
Golden Eagle Canada Limited .....	7,428,750
Metro Marine Transport and Terminals Limited .....	36,196
	8,957,855

To amend reporting in 1975-76 Public Accounts

	Reported in 1975-76	Should have been
Murphy Oil Company Limited .....	280,487	Nil
Ministry of Transport .....	4,750,690	<sup>(1)</sup> Nil

<sup>(1)</sup> PC1974—2332 October 22, 1974

The following Orders-in-Council were not acted upon during the fiscal year 1976-77:

P C 1966—37/1899, October 6, 1966  
P C 1977—663, March 17, 1977

Remission of duties and taxes by Order-in-Council P C 1953—18/894 dated June 9, 1953, on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the fiscal year 1976-77:

British Columbia Railway .....	17,149
Burlington Northern Railway .....	394,411
Canadian National Railways .....	318,519
Canadian Pacific Railway .....	44,749
Chesapeake and Ohio Railway .....	107,375
Consolidated Rail Corporation .....	75,569
Penn Central Company .....	126,278
	1,084,050



## SECTION 17(8)—Continued

## NATIONAL REVENUE—Continued

## CUSTOMS AND EXCISE—Continued

To amend reporting in 1975-76 Public Accounts

	Reported in 1975-76	Should have been
Burlington Northern Railway .....	533,592	518,032
Canadian National Railways .....	283,723	203,326
Chesapeake and Ohio Railway .....	58,626	83,098

Remission of customs duty, sales tax and excise tax on domestic and imported materials and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service:

Canadian Pacific Air Lines Limited, Vancouver, B C .....	539,978
Nordair Limited, Montreal, Que .....	63,414
	603,392

Remission of customs duties in respect of certain motor vehicles and in respect of parts and accessories and parts thereof for such vehicles:

American Motors Canada Limited, Brampton, Ont .....	25,551,055
International Harvester Company of Canada Limited, Hamilton, Ont .....	18,446,658
Mack Trucks of Canada Limited, Toronto, Ont .....	1,663,305
S M I Industries, Bathurst, N B .....	53,105
Walter Motor Trucks, Almonte, Ont .....	1,492
	45,715,615

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the fiscal year 1976-77 and where in all cases the amount was not less than \$25.00:

ABBCO Incorporated .....	2,164
ADT Security Systems .....	6,909
AEI Canada Limited .....	1,730
AEI Communications .....	3,833
AES Data Limited .....	3,181
AM Soil Service .....	1,316
AMF Tuboscope Incorporated .....	40,645
AMP of Canada Limited .....	10,619
AO Smith Harvester Products Incorporated .....	4,228
AS Distributors Incorporated .....	47,905
ASDOR Limited .....	14,138
ASEA Limited .....	7,920
Abex Industries of Canada Limited .....	5,578
Accurcast Die Casting Limited .....	1,336
Ace Controls Incorporated .....	3,606
Acfield Aviation Limited .....	1,243
Acres Consulting Services .....	1,982
Action Traders Company Limited .....	1,629
Adcom Electronics Limited .....	10,150
Adhoc Productions Incorporated .....	6,692
Advocate Mines Limited .....	5,317
Agro Industries Limited .....	1,836
Ail Division, Cutler Hammer Incorporated .....	4,914
Ailes de L'Esperance Quebec (Les) .....	8,290
Aimco Industries Limited .....	1,697
Airbourne Electronics Limited .....	1,636
Air Canada .....	6,247

Akhurst Machinery Limited .....	11,982
Aladin Western Export Corporation .....	15,985
Albany Felt Company of Canada Limited .....	51,532
Albert, Louis Associates Incorporated .....	1,912
Alberta Gas Chemicals Limited .....	19,648
Alberta Gas Trunk Line Company Limited .....	52,379
Alberta Government Telephone .....	1,753
Alcan Canada Products Limited .....	36,865
Algoma Central Railway .....	5,193
Algoma Steel Corporation Limited .....	16,234
Alkon Corporation .....	1,039
Allan Crawford Associates Limited .....	55,233
Allen Industries Canada Limited .....	10,961
Allied Aviation Service Company .....	8,044
Allied Chemical Canada Limited .....	1,842
Allis Chalmers Canada Limited .....	1,698
Allis Chalmers Romlex Limited .....	12,591
Alston Division of Conrac Corporation .....	2,862
Aluminum Company of Canada Limited .....	4,243
Amdahl Corporation .....	1,038,523
Amerace Limited .....	2,736
American Air Filter Canada Limited .....	2,880
American Can of Canada Limited .....	6,247
American Chain and Cable Company .....	19,694
American Express Company .....	1,236
American Motors .....	4,049
Amoco Canada Petroleum Company Limited .....	8,494
Amplex Corporation .....	12,485
Amplex of Canada .....	10,586
Anchor Data Systems .....	10,261
Andco Anderson Limited .....	9,725
Andrew Antenna Company Limited .....	2,921
Anglo Canadian Pulp and Paper Mills Limited .....	1,239
Antone Indian Family .....	1,551
Apex Kenworth Limited .....	29,907
Apollo Chemical Corporation .....	1,415
Aptec Engineering Limited .....	12,162
Arctic Sports Products Limited .....	2,154
Arctic Traveller (Canada Limited) .....	2,513
Armstrong Corporation Industries Limited .....	7,841
Associated Test Equipment .....	4,868
Atlantic Livestock Show and Sales .....	4,280
Atlas Copco Canada Limited .....	3,254
Atlas Polar Company Limited .....	27,329
Atlas Steel Company .....	1,441
Atlas Systems Corporation .....	1,293
Atomic Energy of Canada Limited .....	3,381
Attwood and Morrill Company Limited .....	23,389
Audio Analiste Incorporated .....	8,382
Aurora Products Corporation .....	7,020
Autometrics Company .....	1,700
Auto Print Supply Limited .....	1,874
Auvinic Limited .....	1,285
Aviation Electric .....	15,287
Avon Products of Canada Limited .....	1,244
BASF Canada Limited .....	3,711
Babcock and Wilcox Canada Limited .....	16,448
Babcock and Wilcox Refractories .....	6,121
Baille, Andrew P .....	5,635
Banister Technical Services .....	4,184
Barber Engineering and Supply Limited .....	1,829
Barber Green Canada Limited .....	2,850
Baron Rubber Limited .....	1,866
Bausch and Lomb Optical Company Limited .....	11,060
Baycoat Limited .....	3,595
Bay Concrete Products Limited .....	39,173
Beckman Instruments Incorporated .....	41,517
Beckwith Bemis Limited .....	1,399
Bedford Industries Limited .....	51,161

## SECTION 17(8)—Continued

NATIONAL REVENUE—Continued  
CUSTOMS AND EXCISE—Continued

Behlen Wickes Company Limited .....	7,413	Caldwell A/V Equipment Company Limited .....	9,859
Beker Industries of Canada Limited .....	1,549	Calgary Herald .....	1,273
Bell Canada .....	12,859	Calgary Power Limited .....	45,763
Bell Helicopters Incorporated .....	119,170	Calibration Services .....	1,314
Bell and Howell Canada Limited .....	19,177	California Computer Products Incorporated .....	1,764
Bell Northern Research .....	3,992	Calmar Plastics Limited .....	10,318
Belmar Supply Limited .....	5,837	Cambridge Instrument Company Limited .....	2,801
Beloit Canada Limited .....	2,412	Cambridge Memories .....	4,155
Beloit Sorel Walmsley Limited .....	3,505	Camel Enterprises .....	1,148
Bendix Corporation Aerospace Division .....	1,146	Campbell Chibougamau Mines .....	20,605
Bendix Heavy Duty Systems Limited .....	1,191	Campeau Corporation .....	10,517
Bencke Industries Limited .....	3,878	Canada Alloy Casting Limited .....	2,258
Bennett Pump Division, Keller Equipment .....	1,364	Canada Cup Limited .....	3,045
Bentley Nevada Canada Limited .....	12,045	Canada Gum Limited .....	2,250
Bernard Gagne Company Limited .....	33,174	Canada ITW Limited .....	4,447
Berol Limited .....	1,112	Canada Packers Limited .....	6,547
Besser of Canada Limited .....	1,289	Canada Plastic Containers Limited .....	3,558
Better Packages of Canada .....	1,184	Canadian Bank Note Company .....	1,587
Betz Environmental Engineers Incorporated .....	6,790	Canadian Bechtel Limited .....	60,579
Bill Sandy Company of Canada Limited .....	7,734	Canadian Bellquip Limited .....	2,259
Binder Tool and Mold Limited .....	28,675	Canadian Broadcasting Corporation .....	23,898
Bingham—Williamette Limited .....	2,645	Canadian Data Card .....	10,085
Binsfield, Jan Romulus .....	5,169	Canadian Electralamp Company .....	2,975
Bishop Productions .....	14,223	Canadian Engineering and Tool Company Limited .....	8,318
Bishopric Products Company .....	12,651	Canadian Equipment Sales and Services Limited .....	11,277
Black, Clawson, Kennedy Limited .....	2,352	Canadian Fertilizers Limited .....	1,523
Blackstone Industrial Products Limited .....	91,184	Canadian Flow Measurement Company Limited .....	4,441
Blackwood Hodge Ontario Limited .....	2,980	Canadian Forest Products Limited .....	2,433
Block Lok Limited .....	1,190	Canadian Fuel Marketing Limited .....	199,078
Bow Mold Tooling Limited .....	1,297	Canadian General Electric Company Limited .....	115,062
Blue Line Taxi Company .....	13,563	Canadian Gypsum Company Limited .....	1,734
Blue Mountain Forest Products .....	7,314	Canadian Industries Limited .....	77,365
Boeing Aerospace Company .....	13,751	Canadian Ingersoll Rand Company Limited .....	26,562
Boeing of Canada Limited .....	6,889	Canadian International Paper Company .....	3,333
Borden Chemical Company (Canada) Limited .....	108,369	Canadian Johns Manville Company Limited .....	4,296
Borden Interamerica Incorporated .....	5,522	Canadian Kellogg Company Limited .....	81,773
Borg Warner Chemicals Limited .....	25,436	Canadian Keyes Fibre Company Limited .....	7,292
Bowtek Electric Limited .....	7,297	Canadian Laboratory Supplies .....	3,718
Boyle—Midway (Canada) Limited .....	7,314	Canadian Lady Canadelle Incorporated .....	6,462
Braum Electric Company Canada Limited .....	8,393	Canadian Liquid Air Limited .....	35,137
Breton Industrial and Marine Limited .....	1,100	Canadian Marconi Company .....	33,070
British Columbia Hydro and Power Authority .....	15,309	Canadian National Railways .....	48,038
British Columbia Railway Company .....	14,840	Canadian Pacific Airlines Limited .....	15,290
British Columbia Telephone Company .....	27,736	Canadian Pacific Railway Limited .....	25,744
Bro Frank T .....	1,138	Canadian Pittsburg Industries .....	5,884
Brooks Instrument Division of Emerson Electric Canada Limited .....	1,118	Canadian Pneumatic Tool Company Limited .....	23,346
Brown, Bogs Foundry and Machine Company Limited .....	1,760	Canadian Steel Foundries .....	1,587
Brown Boveri Limited .....	3,621	Canadian Thermos Products Limited .....	46,165
Bruel and Kjaer Canada Limited .....	4,580	Canadian Timken Limited .....	10,730
Bucyrus Erie Company of Canada Limited .....	15,619	Canadian Titanium Pigments .....	68,639
Bulk Carriers Limited .....	13,034	Canadian Totalisator Company Limited .....	1,981
Bulova Watch Company .....	14,669	Canadian Wire Vision .....	5,559
Bundy of Canada Limited .....	2,618	Canadian Worcester Controls Limited .....	13,040
Burcan Industries Limited .....	30,902	Canadyet Closures Division .....	11,939
Burroughs Business Machines Limited .....	7,235	Canalta Data Services (Alta) Limited .....	1,015
Butler Metal Products Company Limited .....	14,200	Can—Dive Services .....	37,425
CAE Electronics Limited .....	7,903	Canon O B M Canada Limited .....	5,184
CESSCO .....	1,558	Canplas Industrials Limited .....	101,574
CESSCO International Limited .....	2,868	Canrep Limited .....	1,087
CFAC TV .....	3,405	Cantec Incorporated .....	1,786
CFTO TV Limited .....	26,622	Cantech Consultants .....	1,448
CHCH TV .....	21,025	Cantech Controls .....	10,970
CHSJ TV .....	1,388	Capitol Industries Limited .....	19,356
CL Systems Incorporated .....	13,346	Capwell Plastics .....	17,850
COJO .....	68,959	Cargill Grain Company Limited .....	5,137
		Carnwath, Samuel John .....	5,898
		Cassiar Packing Company Limited .....	6,723
		Catalytic Enterprises Limited .....	1,250
		Caterpillar Tractor Company .....	29,114

## SECTION 17(8)—Continued

## NATIONAL REVENUE—Continued

## CUSTOMS AND EXCISE—Continued

Cathedral Sanctuaire .....	2,033	Cook V B .....	1,180
Cathedral Teleproductions .....	101,286	Cooper Bessmen Company of Canada Limited .....	3,921
Cedar Construction Equipment Limited .....	12,838	Co-operative Regional D'Electricité .....	3,361
Ceilcote of Canada Limited .....	11,393	Cope, A and Sons Limited .....	3,802
Center Tool and Mold Company Limited .....	1,509	Copp Clark Publishing Company Limited .....	2,323
Centre Toyota Imports .....	4,319	Corunna Petroleum Limited .....	1,301
Central Dynamics .....	5,834	Cosa Corporation of Canada Limited .....	1,077
Central and Nova Scotia Trust .....	6,225	Courrier Terminal Systems .....	2,683
Cercast Incorporated .....	2,528	Crane Canada Limited .....	1,728
Challenger Drilling Limited .....	1,154	Craner, W E Professional Engineering .....	3,282
Champion Spark Plug Company of Canada Limited .....	26,650	Creative Display Division Canada Industries .....	1,740
Chemical Development Limited .....	10,786	Crothers Limited .....	6,012
Cherney Mills Incorporated .....	37,628	Crouse Hinds Canada Limited .....	11,863
Chesapeake and Ohio Railway Company .....	145,789	Crown Zellerbach Canada Limited .....	11,168
Chevron Canada Limited .....	14,484	Curtis Wright Corporation .....	28,919
Chevron Oil Company .....	3,904	Custom Gasket Limited .....	1,791
Chippin Brothers Limited .....	6,107	Cygnat Mini-Computer .....	2,060
Chrysler Canada Limited .....	69,494	Cyanamid of Canada Limited .....	10,505
Chrysler Canada Outboard Limited .....	9,684	DME Sales Company .....	4,708
Cincinnati Milacron Canada Limited .....	2,463	DND M Scofield Boeing Vertol .....	2,616
Circle F Canada Limited .....	4,686	Daal Specialties (Canada) Limited .....	5,826
City of Calgary .....	10,549	Dacom Incorporated .....	16,570
City of Edmonton .....	2,101	Dad's Cookies Company .....	1,358
City TV .....	19,824	Dales Shirts of Montreal Limited .....	4,121
Clark Equipment of Canada Limited .....	5,206	Dart Products National Limited .....	144,906
Clayton Sales and Service Limited .....	8,585	Data 100 Canada Limited .....	1,125
Clearwater Well Drilling Company .....	2,278	Datagraphics Limited .....	9,756
Cobey Waste Control .....	10,155	Dataline Systems Limited .....	1,192
Cole Division Litton Business Equipment Limited .....	16,018	Dataspheer Sales Limited .....	4,629
Coleco (Canada) 1974 Limited .....	100,729	Data Tech Systems Limited .....	11,407
Collingwood Shipyards .....	1,326	Datpro Services .....	1,335
Colling Terminals .....	8,803	Davie Shipbuilding Limited .....	1,150
Collins Radio Company of Canada Limited .....	20,224	Davis Controls Limited .....	1,371
Colt Industries Canada Limited .....	1,593	Davison Chemical Company .....	1,724
Columbia Plastics Limited .....	9,313	Daymond Company Limited .....	13,365
Comark Industries Incorporated .....	1,184	Dayton Tire Canada Limited .....	1,802
Combustion Engineering and Super Heater .....	5,555	Dayton Walther Company Limited .....	5,694
Cominco Limited .....	29,092	De Havilland Aircraft of Canada .....	20,992
Comma Services .....	1,893	De Laval Company Limited .....	3,527
Commterm Incorporated .....	2,172	De Laval Turbine Canada Limited .....	6,344
Communications Corporation .....	9,643	Denlen Electronics Corporation Limited .....	16,693
Communications Manufacturing Company Canada Limited .....	16,717	Department of Communications .....	4,748
Communications Systems Incorporated .....	2,467	Department of Energy, Mines and Resources .....	3,781
Communications Technology Canada .....	26,082	Department of National Defence .....	3,548
Compact Video Systems .....	107,529	Department of Supply and Services .....	3,749
Computer Concepts Corporation .....	12,808	Dictaphone Corporation Limited .....	22,272
Computer Performance .....	2,955	Diesel Division of General Motors .....	1,147
Computing Devices .....	1,371	Digilab Incorporated .....	1,409
Comshare (Canada) Limited .....	1,688	Digital Development Corporation .....	2,062
Comstock International .....	9,940	Digital Equipment of Canada Limited .....	55,134
Comtec International Limited .....	2,136	Diva Canada Incorporated .....	2,151
Comten Incorporated .....	2,366	Doble Engineering Company .....	3,273
Comtest Communication Products Limited .....	3,671	Doehlar Canada Limited .....	3,993
Conam Inspection Division CIL .....	1,043	Dominion Comb and Novelty Company .....	11,264
Connors Brothers Limited .....	6,889	Dominion Electric Protection .....	1,648
Consolidated Bathurst Paper Sales Limited .....	2,219	Dominion Foundries and Steel Limited .....	2,700
Consolidated Computer .....	5,321	Dominion Textiles Limited .....	1,858
Consolidated Engineering and Machinery Company .....	3,493	Domtar Limited Research Centre .....	1,756
Conteco Controls .....	5,959	Domtar Packaging Limited .....	10,227
Continental Can Company of Canada Limited .....	6,291	Donlec Plastics .....	7,717
Control Data Canada Limited .....	11,941	Donn Products (Canada) Limited .....	26,788
Control Lighting Limited .....	3,200	D'Orlan Jewellers .....	2,253
Control and Metering .....	2,059	Dorval Diesel Limited .....	10,486
Control Systems .....	1,806	Dow Chemical Canada .....	40,128
Controlled Power .....	1,288	Dowell of Canada .....	12,451
		Dravo Corporation .....	1,270
		Dresser Atlas Limited .....	3,836
		Dresser Clark .....	3,791
		Dresser Industrial Canada Limited .....	1,878



## SECTION 17(8)—Continued

## NATIONAL REVENUE—Continued

## CUSTOMS AND EXCISE—Continued

Dual Lite Products Limited .....	1,406
Dupont of Canada .....	24,662
Duriron Company .....	7,132
Dyer Communications Limited .....	1,192
Dylex Diversified .....	1,213
Dymo Graphic Systems .....	1,097
E B Eddy Company .....	30,910
E K C O Canada Limited .....	47,577
E L M Plastics Limited .....	1,192
E and M Plastics .....	2,389
E R C O Industries Limited .....	6,059
E R R U T Products Limited .....	21,716
E S C O Limited .....	1,128
E Systems .....	2,734
Eagle Electric of Canada .....	2,419
Eagle Northrite Limited .....	1,118
Ean Productions Limited .....	1,372
Eastern Exploration Limited .....	39,767
Eastern Telephones and Telecommunications Company .....	3,567
Eaton Corporation .....	20,065
Eaton Yale Limited .....	4,689
Eaz-Lift Corporation (Ontario) Limited .....	2,840
Eber East Products Limited .....	3,019
Electrodesign Limited .....	1,195
Electrohome Limited .....	14,138
Electro Magnetic Industries Incorporated .....	2,069
Electro Rents (Canada) Limited .....	35,040
Electronic Hardware Specialties Limited .....	1,313
Emerson Electric Canada .....	2,995
Emrick Plastics Limited .....	15,467
Endress, George W. Company Limited .....	129,326
Ensrite Limited .....	2,603
Environmental Data Corporation .....	1,290
Envirotech Canada Limited (Eimco Division) .....	5,941
Ernest Angley Evangelistic Crusade .....	64,384
Essex Golf and Country Club .....	7,349
Esso Chemical Canada .....	10,690
Euclid Canada White Motor Company .....	14,116
Evyvan Perfumes Canada, Limitée .....	10,616
Ex—Cello Corporation of Canada Limited .....	1,066
Excelsior Boxes .....	1,343
Execaire Aviation Limited .....	36,518
Executone Limited .....	2,775
Exxon Nuclear Company Limited .....	25,696
F F Soucy .....	2,831
F I P Canada Limited .....	15,022
F M C of Canada Limited .....	12,323
Fairchild Semiconductor .....	19,688
Farinon Electric of Canada Limited .....	9,317
Farmhand of Canada Limited .....	1,540
Fedco Audio Laboratories .....	7,440
Fedder Data Centres Incorporated .....	2,084
Federal Commerce and Navigation .....	619,792
Federated Genco Limited .....	3,204
Feedrite Mills (1962) Limited .....	2,176
Fenex and Scissons Corporation .....	7,623
Field Aviation Company Limited .....	8,726
Field, T E Associates Limited .....	8,101
Filter Queen Corporation (The) .....	1,340
Finning Tractor and Equipment Company Limited .....	5,274
Firestone Canada Limited .....	3,374
Fisher Controls Company Limited .....	7,304
Ford, J J Company Limited .....	13,735
Ford Motor Company of Canada Limited .....	45,565
Formold Plastics of Canada Limited .....	14,483
Fort Garry Industries .....	2,315

Foster Wheeler Limited .....	1,051
Fountain Lead Amusement .....	8,682
Fournier Jean Incorporated .....	18,694
Four Phase Systems .....	2,467
Franki of Canada Limited .....	10,620
Franklin Manufacturing Company (Canada) Limited .....	22,741
Franklin Waldon Evangelistic Association .....	4,432
Fraser Companies Limited .....	3,338
Frederick Electronics .....	12,775
Frekssinet Limitée .....	45,990
Fuller Brush Company Limited .....	3,158
Fyfe, Allan Equipment .....	5,109
Foxboro Company Limited (The) .....	24,434
G A Computer Products Limited .....	13,622
G Moss Company .....	1,320
G S I Systems .....	1,691
G T E Automatic Electric Limited .....	12,727
G T E Electric .....	2,245
Gabriel of Canada .....	1,637
Gagel Photo Service .....	1,130
Galt Malleable Iron Limited .....	1,081
Gandalf Data Communications .....	5,013
Garrett Manufacturing Limited .....	7,654
Gates Rubber of Canada .....	1,388
Gay Distributing Company .....	81,653
General Data Communications Industries Canadian Limited .....	2,155
General Electric Medical Services Limited .....	3,430
General Electro Magnetic Prospecting .....	8,174
General Foods Limited .....	3,483
General Motors of Canada Limited .....	55,088
General Radio Canada Limited .....	9,946
General Signal Appliances Limited .....	5,903
General Sound and Theatre Equipment Limited .....	2,665
Geometric Data Corporation .....	2,116
Geophysical Services Incorporated .....	1,352
Georgia Pacific Building Materials .....	1,275
Georgian International Incorporated .....	3,445
Gestalt International Incorporated .....	3,017
Gim Metals Limited .....	42,873
Goetem Marine .....	1,879
Gold Marc Filter Limited .....	12,837
Goodrich of Canada Limited .....	1,525
Goodyear Canada Incorporated .....	36,603
Gorman—Rupp of Canada Limited .....	3,932
Gorrie Advertising .....	3,557
Gould Manufacturing Company of Canada Limited .....	1,981
Gozlan Brothers Limited .....	1,883
Grace, W R and Company Limited .....	2,209
Grand Industries Limited .....	2,025
Granning Suspensions Limited .....	3,391
Graven Watch .....	1,396
Great Canadian Oil Sands Supply Limited .....	1,615
Great Lakes Forging Limited .....	5,013
Great Lakes Paper Company Limited .....	1,035
Greater Canada Color Printing Limited .....	4,334
Green Giant of Canada Limited .....	3,091
Greening, Donald Limited .....	2,314
Greyhound Computer of Canada .....	5,157
Griffin Steel Foundries Limited .....	2,648
Guidline Instruments Limited .....	1,285
Gulf Oil Canada Limited .....	266,434
H H Brown Shoes Canada Limited .....	1,027
H and N Dairy Systems Limited .....	1,921
H O C Industries Company Limited .....	1,082
H Worden Components .....	4,195
Hackbusch Sales Limited .....	2,409
Haliburton and White Limited .....	1,547
Hanger Quebec Incorporated .....	1,606



## SECTION 17(8)—Continued

NATIONAL REVENUE—Continued  
CUSTOMS AND EXCISE—Continued

Haris Corporation	2,632	Irving Oil Limited	6,691
Harris Intertype Canada Limited	7,127	Irvington Industries Limited	6,167
Hasbro Industries Canada	5,670	Irwin Specialties	1,157
Hauni Richmond Incorporated c/o Benson and Hedges	1,289	Irwin Toy Limited	91,979
Hawker—Siddeley Canada Limited	1,430	J C Kinley Incorporated	7,568
Hayes Dana Limited	2,168	J C Pratt and Company Limited	1,750
Hendrickson Manufacturing (Canada) Limited	1,827	J E M Machine Works Limited	4,950
Hercules of Canada Limited	1,810	J G W Systems Limited	5,942
Herzberg, Roland	4,975	J I Case Company	15,124
Hesston Industries Limited	1,350	Jackson and Church Electric Limited	4,500
Hewlett Packard Canada Limited	106,968	Jacuzzi Canada Limited	12,854
Hillbrand Industries Limited	2,548	Jay Plastic Company Limited	96,130
Hillhurst Electronics Limited	1,087	Jesus Ministries	7,988
Hitachi Denshi Limited	1,030	John Deere Limited	67,582
Holophone Company Limited	9,705	John I Haas Hop Company (Canada) Limited	1,129
Holt Renfrew and Company Limited	14,314	John Lockitt c/o Codex Corporation	1,555
Honeywell Incorporated	11,863	John W Stang Associates Limited	1,018
Hooker Company Limited	1,637	Johnson Controls Limited	51,815
Hove Systems Incorporated	21,425	Johnson, S C and Son Limited	3,985
Howard Worden	7,661	Johnston, G N Equipment Company Limited	6,431
Howden Parsons Limited	3,640	Joy Manufacturing Company (Canada) Limited	1,663
Hudson Bay Oil and Gas Company Limited	3,457	K S H Canada Limited	7,756
Hughes Aircraft	3,704	Kaiser Resources Limited	5,320
Huron Steel Products Company Limited	33,485	Kalium Chemicals	1,260
Husky Injection Molding Systems Limited	10,777	Kanata Electronics Services	1,996
Huyck Drying Products	4,613	Kenner Products Company Limited	106,112
Hyco Subsea Limited	2,549	Kenney and Ross Limited	11,461
I B M Canada Limited	40,950	Kent Lines Limited	2,741
I T E Industries	18,555	Kenting Exploration Services Limited	16,448
I T T Avionics—Dome Petroleum	2,558	Kenwood Controls and Equipment	22,781
I T T Canada Limited	1,891	Keuffel and Esser of Canada Limited	5,077
I T T Grinnell Sales Limited	1,906	Keydata Canada Limited	2,765
I T T Royal Electric Division	2,158	Kimberley—Clark Canada Limited	6,640
Ideal Builders Hardware	4,234	King Enterprises Incorporated	10,425
Ideal Toy Company of Canada Limited	68,007	Kliegal Brothers Lighting	1,049
Imco Containers (Canada) Limited	128,347	Kodak Canada Limited	6,809
Imco Services	4,922	Komeline Sanderson Limited	3,262
Impact Tool and Manufacturing Limited	12,836	Kord Products Limited	5,182
Imperial Oil Enterprises	23,228	Kreader Investment Corporation	1,041
Imperial Oil Limited	21,085	L M Ericsson Limited	38,309
Inco Limited	6,711	L T S Sales Limited	6,059
Industrial Grain Products	1,827	Lake Ontario Concrete Industries	2,249
Industrial Noise Services	4,676	Lake Utopia Paper Company	20,165
Industrial Sales (1972) Limited	1,466	Lamb, F Joseph Company (Canada) Limited	2,386
Industrial Solid State Controls	3,630	Lambert Agencies	1,258
Industries Provinciales Limitée (Les)	1,249	Lasalle Plastics Incorporated	2,396
Industries Unior Limitée (Les)	4,058	Laura Secord Candy Shops Limited	2,913
Inglis Limited	1,283	Lawrence Peter Enterprises	20,817
Inland Cement Industries Limited	12,184	Lear Siegler Industries Limited	1,062
Innotech Aviation Limited	27,138	Leasco Computer International	5,959
Institute of Gas Technology	15,604	Leblanc, F Cement Products	59,218
Interactive Systems Incorporated	3,700	Leeds and Northrup Canada Limited	3,075
Interautomation Limited	2,206	Leigh Metal Products Limited	1,562
Integrated Plastics Limited	10,610	Leisure Dynamics of Canada Limited	3,021
International Cinemedia Centre Limited	7,514	Les Grands Ballets Canadiens	12,463
International Film Distributors Limited	1,874	Lethbridge and District Exhibition	6,804
International Harvester Company	16,383	Levinton Manufacturing of Canada Limited	2,795
International Jet Air Limited	1,014	Libby McNeil and Libby	4,356
International Technical Products	3,230	Life Savers Limited	2,061
International Video Corporation of Canada	18,893	Links Hardware Company	5,734
Internote Canada Limited	3,330	Litton Systems (Canada) Limited	7,462
Interprovincial Pipe Lines Limited	19,036	Long Manufacturing Division Borg—Warner	1,478
Intra Environmental Consultants	1,916	Lufthansa Airlines	1,761
Ireco Canada Limited	2,857	Lux Time Canada Limited	3,950
Iron Ore Company of Canada	66,816	M R Products (Kingsville) Limited	7,118
Ironside Company c/o Steel Company of Canada	1,338	M S C Electronics Limited	8,004
		M S C Engineering Systems	1,054
		M S I Television	1,298
		M T D Products Limited	35,028

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued  
CUSTOMS AND EXCISE—Continued

M T S Systems Corporation .....	3,376	Motorola Canada Limited .....	5,837
M V Mark Corporation .....	1,593	Multi Pak Company Limited .....	9,112
MacBeth Division of Kollmorgen Corporation .....	1,139	Munro Games Limited .....	2,331
MacDonald Dettwiler and Associates .....	3,016	Mylec Canada Limited .....	7,157
Mack Trucks Canada Limited .....	1,122	N R E N Canada Limited .....	1,291
Madicon Canada Limited .....	1,729	N S Electronics Limited .....	5,228
Mady, C A and Sons Limited .....	3,625	Nadeau, Normand .....	2,849
Magnetic Analysis Corporation .....	1,504	Nadeau Poultry Farms Limited .....	3,053
Magnetic Metals Limited .....	2,114	Nalpac Company .....	1,092
Maine and New Brunswick Electric .....	21,334	Nardac Systems Limited .....	6,008
Mainland Foundry and Engineering Limited .....	2,302	National Cash Register Company .....	4,503
Major Promotions Incorporated .....	30,683	National Drug and Chemical Company .....	1,534
Marathon Letourneau .....	1,639	National Hardware Specialties Limited .....	1,638
Marine Pipeline Construction .....	82,678	National Semiconductor .....	7,933
Marine Power and Equipment .....	1,071	Nedco Limited .....	12,971
Marion Power Shovel Company (Canada) .....	12,828	Neptune Meters Company Limited .....	3,064
Maritime Telephone and Telegraph .....	12,022	Nestle Canada Limited .....	2,634
Mark Norman Company .....	1,308	New Brunswick Electric Power Commission .....	2,266
Marmoration Mining Company .....	1,037	Newfoundland and Labrador Hydro .....	4,304
Martin Marietta Communication .....	2,208	Newfure Films .....	1,483
Marubene Canada Limited .....	1,723	New Holand Division Sperry Rand Canada Limited .....	10,445
Masco Construction Limited .....	6,161	Nishi Industries Limited .....	3,354
Master Builders Company Limited .....	1,596	Norand Corporation .....	7,071
Masthead International Incorporated .....	1,607	Norca Industries Limited .....	3,352
Matthews McCracken Rutland .....	4,211	Norcan Air .....	3,565
Mattel Canada Limited .....	6,263	Norpac Controls Limited .....	5,477
Maverick Films Incorporated .....	15,308	Norsemen Plastics .....	1,890
McCall Pattern Company .....	1,545	Nortec West Limited .....	2,356
McElhanney Offshore Surveying and Engineering Lim- ited .....	30,985	North American Inspection Services .....	24,613
McInnis Equipment Limited .....	1,256	North American Weather Consultants .....	23,165
McMillan Bloedel .....	1,859	Northeast Contractors Limited .....	5,430
McQueen Sales Company Limited .....	1,284	Northeast Electronics Corporation .....	3,611
Measurex Canada Limited .....	2,490	Northern Electric Company Limited .....	1,308
Meeker Shows .....	4,457	Northern Telecom Limited .....	3,377
Melita Company (Canada) Limited .....	1,190	North Ridge Plastics Limited .....	1,058
Mel Paul Utilities Equipment (Winnipeg) Limited .....	7,968	North Star Steel Incorporated .....	1,430
Memorex Canada .....	1,201	Northwest Survey Corporation .....	9,949
Mesam Supply Limited .....	2,563	Northwest Video Systems Limited .....	2,408
Microfilm Data Systems Incorporated .....	1,825	Nova Scotia Power Corporation .....	1,042
Microwave Associates International Incorporated .....	18,271	O P Productions .....	109,727
Mid Canada Medical .....	3,268	Ocean Applied Research c/o Bremner Association .....	3,035
Mid-Continent Supply Company .....	1,428	Ocean Spray Canada Limited .....	1,138
Midland Industries Limited .....	35,648	Odetics Gyr Products .....	6,604
Midwest Detroit Diesel Limited .....	1,089	Okanagan Helicopters .....	2,002
Milchem Canada Limited .....	6,512	Olsonite Manufacturing Limited .....	23,249
Mills Steel Products Limited .....	1,481	Olsonite Products Limited .....	7,169
Milrod Metal Products .....	32,347	Ontario Homestore Systems .....	1,291
Mimik Limited .....	2,157	Ontario Hydro .....	40,090
Ministry of Transport .....	1,569	Ontario Ministry of Natural Resources .....	1,679
Minnesota Valley Engineering .....	5,543	Ontario Minnesota Paper Company Limited .....	6,628
Miroirs Bassett du Canada Limitée .....	1,243	Optical Coating Incorporated .....	1,610
Missimiani, Michael .....	1,631	Orca Productions .....	89,449
Mitchell, G and Company Limited .....	5,720	Otis Engineering .....	3,416
Mitsubishi Canada Limited .....	1,338	Outboard Marine Corporation of Canada Limited .....	34,871
Modern Press .....	1,972	Owen and Sons Cash Register Limited .....	4,766
Modular Computer Systems .....	1,856	Oxford Pendaflex Canada .....	9,924
Moldcraft Plastics Limited .....	2,110	P G Machinery Limited .....	1,392
Molson's Brewery .....	1,014	P T Brake Lining Company .....	3,296
Molson's Brewery Quebec Limited .....	4,442	Paccar of Canada Limited .....	1,511
Monarch Marking System Limited .....	7,081	Pace Systems International .....	1,200
Monogran Sanitation Products of Canada Limited .....	11,115	Pacific Communications .....	1,198
Monsanto Canada Limited .....	43,784	Pacific Rim Engineering Corporation .....	1,076
Montreal Printing Offset Incorporated .....	2,398	Pacific Western Airlines .....	14,953
Moore Instrument Company Limited .....	3,244	Pall Canada Limited .....	3,557
Motor Wheel Corporation .....	12,363	Pan Canadian Petroleum Limited .....	1,712
		Panco Poultry Limited .....	2,716
		Parker Brothers Games Limited .....	14,161
		Parker Hannifin Canada Limited .....	1,953
		Parkway Structural Form Corporation Limited .....	5,218

## SECTION 17(8)—Continued

## NATIONAL REVENUE—Continued

## CUSTOMS AND EXCISE—Continued

Pearl Equipment .....	2,438	Rex Humbard .....	17,379
Peerless Page Industries .....	1,652	Reynolds Aluminum Company .....	1,805
Pegasus .....	1,708	Reynolds French and Company Limited .....	2,192
PelPark Management Company Limited .....	12,877	Reynolds and Reynolds Company Limited .....	12,577
Pelton and Crane Company .....	4,217	Rieke Canada Limited .....	2,229
Penwalt of Canada Limited .....	27,673	Rikau Plastics of Canada Limited .....	4,181
Perfeo Services Limited .....	1,722	Robbins and Myers Company of Canada Limited .....	9,322
Permanent Concrete .....	1,653	Rockwell International of Canada Limited .....	80,608
Permutit Company of Canada .....	14,891	Rodem Industries Limited .....	4,749
Petrosar Limited .....	2,978	Roll Manufacturing Company .....	1,346
Petty Ray Geophysical Incorporated .....	23,682	Rosedale Machine Shop .....	1,973
Peugeot Canada Limited .....	1,202	Rosite Canada Limited .....	4,809
Pfizer Limited .....	10,743	Roto N/A Limited .....	1,579
Philip Dial .....	1,061	Roto Tone Gravure .....	2,704
Philips Electronics Industries Limited .....	6,370	Royal Canadian Mounted Police .....	22,873
Philips Lau Products Limited .....	4,112	Royal Columbian Hospital .....	2,400
Philips Test and Measuring Instruments .....	12,149	Royal Colwood Golf and Country Club .....	7,080
Phillips Extruded Products Limited .....	1,792	Royal Ontario Museum .....	1,299
Pilot Productions Incorporated .....	5,785	Royce Kershaw .....	4,028
Pinkerton Securities .....	1,399	Roy Clark Shows .....	5,561
Pirelli Cables Limited .....	44,527	Rubbermaid (Canada) Limited .....	523,115
Pitzner, Al .....	1,182	Rumble Equipment .....	3,065
Plasticap Limited .....	3,623	Rusint Electronics and Sales Canada Limited .....	3,666
Plax Canada Limited .....	94,511	Ryka Blow Molds Limited .....	1,307
Playtex Limited .....	4,254	Sabat, James J .....	4,467
Pluswood of Canada Incorporated .....	3,405	St Croix Foundry .....	1,334
Poole Construction Company Limited .....	1,434	St John Shipbuilding and Dry Dock Company .....	2,648
Powell Agri Systems Limited .....	1,069	Samgamo Company Limited .....	1,764
Power Equipment Services Corporation .....	8,974	Samsonite of Canada .....	5,894
Power Farm Sales .....	3,096	Sandvik Canadian Limited .....	2,767
Pratt and Whitney .....	48,347	Saskatchewan Telephone .....	1,021
Premier Plastics Limited .....	8,384	Sayers and Association .....	1,325
PrePad Incorporated .....	3,164	Scanning Systems Incorporated .....	6,308
Prestolite Battery Company Limited .....	3,820	Scepter Manufacturing .....	16,003
Preston Manufacturing Company .....	4,263	Schenke, Robert .....	1,077
Pretech Incorporated .....	10,179	Scherer R P Corporation Limited .....	3,665
Price Company Limited .....	3,620	Schokbeton Quebec Limited .....	114,885
Processed Plastics .....	18,074	Schlumberger Well Services .....	4,640
Procter and Gamble Canada Limited .....	17,084	Scientific Atlanta .....	7,334
Profile Expanded Plastics .....	1,493	Scott Environmental Technical Incorporated .....	2,832
Project Planning Associates Limited .....	5,234	Scott Paper Company .....	3,678
Promotions West Incorporated .....	1,526	Searle Instrumentation .....	1,144
Proud Bee Recreations .....	3,028	Security Credit Systems .....	4,065
Pryce Hales .....	1,874	Sedco Incorporated .....	1,264
Pumps and Power Limited .....	2,802	Sehl Engineering Limited .....	1,150
Pyrotronics Canada Limited .....	3,024	Seismograph Services Corporation .....	2,292
Quebec Cartier Mining Company .....	38,039	Sentrol Systems Limited .....	1,623
Quebec North Shore and Labrador Railway .....	30,383	Shapero, Steve .....	1,021
Queen, Jim .....	1,395	Shell Canada Limited .....	9,343
R C A Limited .....	52,416	Sheller Globe of Canada Limited .....	13,400
R and I Ramtite Canada Limited .....	2,245	Sherman Mine .....	1,408
R J Simpson Manufacturing of Canada Limited .....	7,752	Sherritt Gordon Mines Limited .....	2,321
R O R Associates Limited .....	4,143	Sherwin Williams Company of Canada .....	2,066
R O S Associates Limited .....	2,443	Shnier G E Company .....	2,168
Radionics Limited .....	2,595	Shorts Aircraft c/o Time Airways .....	13,475
Railway and Power Engineering Limited .....	2,021	Siebert Productions .....	13,806
Rathburn Company .....	6,523	Siemens of Canada Limited .....	2,542
Raven Industries Incorporated .....	2,672	Sierra Research .....	3,077
Raychem Canada Limited .....	1,362	Silver King Ski Club Society .....	1,609
Ray Jennings Farrel Company .....	4,407	Simacha Productions .....	40,564
Rayonier Quebec Incorporated .....	48,797	Simark Controls Limited .....	2,117
Reliable Toy Company Limited .....	9,076	Simmonds Precision Limited .....	3,461
Reliance Electric Limited .....	22,275	Simonds Cutting tools .....	7,781
Reliance Foundry Company Limited .....	1,262	Sklar Furniture Limited .....	2,880
Rental Electronics Division of P L C Leasing Limited .....	50,656	Slater Electric Canada Limited .....	1,411
Research Cottrell Canada Limited .....	2,655	Société National Industrielle .....	273,886
		Solid Controls Incorporated .....	3,437
		Solo Products Limited .....	1,013
		Sound Interchange .....	1,554



## SECTION 17(8)—Continued

NATIONAL REVENUE—Continued  
CUSTOMS AND EXCISE—Continued

Southern Alberta Opera Association .....	4,083	Texas Nuclear Corporation .....	1,251
Southwest Research .....	1,166	Thermo Electron Corporation .....	1,487
SpadSports Promotions .....	1,057	Thermo King Western Limited .....	7,316
Spar Aerospace Products .....	1,132	Thompson Foundry Limited .....	5,426
Spartronics Limited .....	1,972	Thompson Products .....	2,195
Specialty Manufacturing Limited .....	2,720	Thomson C S F Canada Limited .....	18,698
Speed Sport Enterprises Limited .....	3,356	Three (3) M Canada Limited .....	38,485
Sperry Gyroscope .....	11,718	Tilco Plastics Limited .....	3,009
Sperry Son of Canada Limited .....	1,436	Tillsonburg Pipe and Supply .....	1,301
Sperry Rand D W Canada Limited .....	10,603	Tip Top Products Limited .....	1,031
Sperry Univac Division Canada Limited .....	2,738	Toga Manufacturing Canada Limited .....	1,639
Springle Norman and Associates Limited .....	4,049	Toman Engineering .....	2,182
Sprout Waldron of Canada .....	2,716	Tonka Corporation Canada Limited .....	592,801
Standard Brands Canada Limited .....	2,686	Torin Manufacturing Canada Limited .....	14,723
Standish, Gordon .....	3,886	Toronto Plastics Limited .....	1,320
Stanley Door Systems Limited .....	8,393	Toronto Transit Commission .....	1,181
Starlett L S Company .....	1,523	Torrington Company Limited .....	1,291
Stebbins G L Company Limited .....	14,184	Tran Communications .....	4,746
Steel Company of Canada Limited .....	8,899	Transair Limited .....	12,771
Steelfrom Contracting Canada Limited .....	1,929	Trans Canada Pipelines .....	52,330
Steelman Gas Limited .....	1,116	Transcom Electronics .....	3,501
Steinburg, Jeff .....	1,059	Transogram Canada Limited .....	4,916
Steredyne Canada Limited .....	1,994	Tranter Canada Limited .....	1,062
Sterisystems .....	1,125	Travellers Insurance Companies .....	1,898
Stevens Hepner Company Limited .....	7,585	Tri Canada Cherry Burrell Limited .....	2,761
Stowe Woodward Company Limited .....	8,758	Trident Aircraft Limited .....	2,498
Street Display Service .....	1,346	Trim Trends of Canada Limited .....	1,729
Styro Plastics Limited .....	2,007	Tri Tel Associates Limited .....	3,266
Subtec Limited .....	1,169	Truck Engineering Limited .....	3,295
Sun Oil Company Limited .....	8,212	Tucker Plastic Products Limited .....	68,989
Sun Tool and Stamping (1960) Limited .....	33,184	Tulagak .....	2,193
Sunbeam Corporation of Canada Limited .....	10,588	Tupperware Home Parties .....	1,976,920
Sunstrand Data Controls .....	12,378	Turbodyne Corporation .....	1,815
Super Seer Incorporated .....	3,834	Turnelle Association Limited .....	9,086
Superior Business Machines (B C) Limited .....	1,519	Twentieth Century Fox Film TV Division .....	92,113
Superior Grain Storage Canada .....	4,870	USS Oilwell Supply .....	1,190
Suzuki Canada Limited .....	4,057	Undersea Research .....	4,270
Swif Environmental Systems Company .....	2,990	Unicor Industriel Incorporated .....	1,710
Sycor International Limited .....	1,221	Union Carbide Canada Limited .....	20,667
Sylvite of Canada .....	1,892	Uniroyal Limited .....	2,271
Symak Sales Company Limited .....	3,468	Unistrut of Canada Limited .....	9,077
Synaptic Systems .....	14,321	United Computing Systems Incorporated .....	2,093
Syrotec Incorporated .....	1,616	Universal Package Corporation .....	1,158
T A B Products of Canada .....	1,419	University Hospital (Edmonton) .....	1,654
T R W Canada Limited .....	1,943	Upton Bradeen and James Limited .....	19,752
T R W Data Systems .....	1,055	Utec c/o Island of Bob Lo .....	2,016
Takla Forest Products Limited .....	1,719	Uvex Winter Optical .....	10,371
Tarxien Company Limited .....	4,560	Valenite Modco Limited .....	64,016
Tarpenning, Kenneth .....	1,224	Valitex Knitting Mills Limited .....	3,537
Technical Marketing Association .....	2,009	Van Glintenkamp Enterprises .....	10,532
Teknor Apex Corporation .....	37,451	Van Walters and Rogers Limited .....	1,613
Ted Brothers .....	1,515	Varian Associates of Canada Limited .....	9,552
Terpak Division of Perform Systems .....	1,208	Vastill Incorporated .....	5,563
Tektronick Canada Limited .....	11,074	Vebo Productions .....	9,053
Teledyne Engineering Services .....	6,760	Vent Pipe Manufacturing Company .....	1,427
Teleglobe Canada .....	21,103	Vestshell Incorporated .....	1,250
Tequipment Limited .....	1,457	Vics Industries Limited .....	1,782
Telesciences Incorporated .....	7,223	Victoria Golf Club .....	6,974
Telestat Canada .....	32,992	Voice of Youth Choir .....	11,785
Teletype Corporation .....	2,765	Vought Helicopter Corporation .....	5,647
Telxon Corporation .....	9,879	Vulcan Machinery and Equipment Limited .....	1,822
Tennant Company .....	28,856	WLWT TV .....	11,051
Test Data Systems Corporation .....	5,363	WSC Canada Limited .....	7,561
Texaco Canada Limited .....	1,554	Wabco Industries Incorporated .....	5,635
Texaco Exploration Limited .....	3,053	Wabco Limited .....	2,473
Texas Instruments Incorporated .....	1,696	Wabush Mines Picklands Wather and Company .....	6,247
		Wahl Clipper Corporation Canada Limited .....	5,743
		Wajax Equipment Limited .....	3,427
		Wajax Industries Limited .....	8,065



## SECTION 17(8)—Continued

NATIONAL REVENUE—Continued  
CUSTOMS AND EXCISE—Continued

Walter Kidde and Company Canada Limited .....	11,158
Wang Laboratories Canada Limited .....	8,940
Washington Iron Works Incorporated .....	4,187
Weatherford Oil Tool .....	7,627
Webbe, J. B. ....	1,013
Weber Dental Manufacturing Company .....	4,135
Weld Loc Systems of Canada Limited .....	18,384
Weld Process International Limited .....	2,177
Welmet Industries Limited .....	9,906
Welsh Communications .....	8,966
Wemco Envirotech Division .....	2,818
Wes Park Automation Limited .....	1,838
West Coast Transmission Limited .....	5,316
Westech Industrial Limited .....	1,969
Western Airlines .....	7,185
Western Caissons (Alberta) Limited .....	8,678
Western Scale Company Limited .....	2,250
Western Warehouse District Limited .....	1,307
Westinghouse Canada Limited .....	9,262
Westronics Engineering Sales Limited .....	1,368
Wheaton Industries of Canada Limited .....	16,492
Wheeler Pilot International .....	4,918
Wheels Brakes and Equipment Limited .....	12,425
White Electronic Development Corporation .....	1,819
White Farm Equipment .....	1,550
Wickman A C Limited .....	1,941
Willer Engineering Limited .....	1,033
Williams Color Photo Finishing Limited .....	1,343
Williams and Wilson Limited .....	11,551
Willis and Paul Incorporated .....	1,033
Wilmac Equipment Limited .....	5,806
Windsor Pumper and Division of G and W Canada Limited .....	22,099
Winkast Company Limited .....	4,544
Winkle Products .....	4,181
Wolf Brothers .....	3,065
Woodbridge Moulded Products Limited .....	30,964
Woodstream Corporation .....	51,437
Woolley Glen S Company .....	1,322
Worthington C E I .....	1,002
Worthington Compressors .....	25,113
Worthington Service Corporation .....	1,833
Xerox of Canada Limited .....	6,671
Xerox Research of Canada Limited .....	2,819
Youth with a Mission .....	9,104
Zenith Radio Corporation of Canada .....	7,495
Zero Manufacturing Company .....	1,640
Zilog Incorporated .....	2,226
Remissions of less than \$1,000 .....	403,973
	17,426,898

P C 1967—2207, November 23, 1967, authorized the remission of a certain part of customs duty and sales tax paid on machinery or equipment not available from Canadian producers for use in production of original motor parts:

International Harvester Company of Canada Limited, Hamilton, Ont .....	149,739
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Tariff item 41100—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty speci-

fied in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1976 to March 31, 1977, inclusive:

PC 1972—1650, July 27, 1972 .....	1,631
PC 1973—2686, September 11, 1973 .....	2,599
PC 1973—3170, October 16, 1973 .....	21,228
PC 1973—3820, December 11, 1973 .....	3,163
PC 1974—247, February 12, 1974 .....	2,078
PC 1974—479, March 5, 1974 .....	146,501
PC 1974—682, March 26, 1974 .....	9,351
PC 1974—683, March 26, 1974 .....	19,672
PC 1974—766, April 2, 1974 .....	31,440
PC 1974—927, April 23, 1974 .....	20,402
PC 1974—1122, May 14, 1974 .....	74,084
PC 1974—1221, May 30, 1974 .....	14,051
PC 1974—1432, June 20, 1974 .....	28,074
PC 1974—1872, August 14, 1974 .....	3,513
PC 1974—2063, September 17, 1974 .....	16,193
PC 1974—2137, September 24, 1974 .....	26,077
PC 1974—2325, October 22, 1974 .....	5,678
PC 1974—2485, November 12, 1974 .....	21,812
PC 1974—2790, December 17, 1974 .....	67,879
PC 1975—33, January 16, 1975 .....	90,253
PC 1975—125, January 23, 1975 .....	75,007
PC 1975—835, April 15, 1975 .....	23,201
PC 1975—979, April 29, 1975 .....	1,691
PC 1975—1708, July 22, 1975 .....	4,049
PC 1976—208, February 3, 1976 .....	55,370
PC 1976—436, February 26, 1976 .....	50,495
PC 1976—664, March 25, 1976 .....	143,332
PC 1976—875, April 13, 1976 .....	9,863
PC 1976—1384, June 8, 1976 .....	21,390
PC 1976—1731, July 6, 1976 .....	147,514
PC 1976—1928, July 27, 1976 .....	18,083
PC 1976—2166, September 8, 1976 .....	18,986
PC 1976—2337, September 21, 1976 .....	25,154
PC 1976—2528, October 14, 1976 .....	48,029
PC 1976—2649, October 28, 1976 .....	19,659
PC 1976—2934, November 25, 1976 .....	21,515
	1,289,467

Tariff item 42700—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1976 to March 31, 1977, inclusive:

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued  
CUSTOMS AND EXCISE—Continued

PC 1970—1833, October 21, 1970 .....	98,261	PC 1973—0736, March 27, 1973 .....	66,392
PC 1971—0556, March 23, 1971 .....	4,455	PC 1973—0841, April 3, 1973 .....	43,990
PC 1971—0721, April 20, 1971 .....	3,652	PC 1973—0842, April 3, 1973 .....	36,009
PC 1971—0863, May 4, 1971 .....	12,964	PC 1973—0943, April 10, 1973 .....	49,202
PC 1971—0945, May 18, 1971 .....	1,176	PC 1973—0987, April 17, 1973 .....	245,319
PC 1971—1475, July 20, 1971 .....	3,821	PC 1973—1066, May 8, 1973 .....	56,216
PC 1971—2290, November 2, 1971 .....	2,653	PC 1973—1067, May 8, 1973 .....	100,232
PC 1971—2480, November 9, 1971 .....	3,618	PC 1973—1140, May 15, 1973 .....	63,491
PC 1971—2634, November 30, 1971 .....	3,596	PC 1973—1189, May 22, 1973 .....	2,145
PC 1971—2676, December 7, 1971 .....	1,274	PC 1973—1190, May 22, 1973 .....	17,174
PC 1972—0174, February 3, 1972 .....	1,243	PC 1973—1416, June 5, 1973 .....	38,315
PC 1972—0216, February 10, 1972 .....	2,743	PC 1973—1417, June 5, 1973 .....	9,138
PC 1972—0270, February 17, 1972 .....	7,031	PC 1973—1508, June 12, 1973 .....	14,539
PC 1972—0311, February 22, 1972 .....	11,880	PC 1973—1746, June 19, 1973 .....	23,338
PC 1972—0358, February 29, 1972 .....	2,042	PC 1973—1792, June 26, 1973 .....	71,967
PC 1972—0424, March 7, 1972 .....	2,213	PC 1973—1796, July 5, 1973 .....	43,983
PC 1972—0485, March 14, 1972 .....	4,080	PC 1973—2138, July 17, 1973 .....	38,852
PC 1972—0525, March 21, 1972 .....	2,779	PC 1973—2139, July 17, 1973 .....	23,997
PC 1972—0661, April 12, 1972 .....	3,757	PC 1973—2215, July 24, 1973 .....	37,170
PC 1972—0662, April 12, 1972 .....	5,146	PC 1973—2338, July 31, 1973 .....	64,289
PC 1972—0663, April 12, 1972 .....	2,681	PC 1973—2511, August 21, 1973 .....	20,749
PC 1972—0848, May 2, 1972 .....	8,337	PC 1973—2512, August 21, 1973 .....	44,576
PC 1972—0974, May 9, 1972 .....	10,450	PC 1973—2609, September 4, 1973 .....	11,045
PC 1972—1030, May 16, 1972 .....	62,834	PC 1973—2610, September 4, 1973 .....	29,986
PC 1972—1103, May 24, 1972 .....	9,695	PC 1973—2687, September 11, 1973 .....	56,461
PC 1972—1145, May 30, 1972 .....	5,498	PC 1973—3015, October 4, 1973 .....	72,298
PC 1972—1241, June 6, 1972 .....	37,065	PC 1973—3016, October 4, 1973 .....	17,644
PC 1972—1329, June 13, 1972 .....	11,277	PC 1973—3017, October 4, 1973 .....	90,694
PC 1972—1390, June 20, 1972 .....	4,688	PC 1973—3171, October 16, 1973 .....	60,031
PC 1972—1456, June 27, 1972 .....	2,560	PC 1973—3172, October 16, 1973 .....	197,315
PC 1972—1499, July 4, 1972 .....	7,568	PC 1973—3448, October 30, 1973 .....	236,971
PC 1972—1532, July 11, 1972 .....	11,579	PC 1973—3515, November 6, 1973 .....	131,562
PC 1972—1648, July 27, 1972 .....	12,334	PC 1973—3621, November 20, 1973 .....	2,005
PC 1972—1649, July 27, 1972 .....	3,333	PC 1973—3622, November 20, 1973 .....	121,075
PC 1972—1776, August 24, 1972 .....	6,732	PC 1973—3623, November 20, 1973 .....	184,735
PC 1972—1777, August 24, 1972 .....	7,270	PC 1973—3669, November 20, 1973 .....	133,471
PC 1972—1778, August 24, 1972 .....	17,518	PC 1973—3767, December 4, 1973 .....	169,158
PC 1972—1779, August 24, 1972 .....	10,864	PC 1973—3821, December 11, 1973 .....	82,244
PC 1972—2174, September 14, 1972 .....	7,532	PC 1973—4044, December 18, 1973 .....	433,257
PC 1972—2175, September 14, 1972 .....	30,250	PC 1974—0026, January 8, 1974 .....	199,392
PC 1972—2176, September 14, 1972 .....	17,787	PC 1974—0027, January 8, 1974 .....	493,991
PC 1972—2319, September 21, 1972 .....	4,481	PC 1974—0028, January 8, 1974 .....	1,568
PC 1972—2423, October 5, 1972 .....	2,945	PC 1974—0088, January 15, 1974 .....	633,774
PC 1972—2424, October 5, 1972 .....	35,824	PC 1974—0249, February 12, 1974 .....	604,680
PC 1972—2528, November 9, 1972 .....	4,753	PC 1974—0250, February 12, 1974 .....	396,743
PC 1972—2531, November 9, 1972 .....	25,225	PC 1974—0251, February 12, 1974 .....	415,021
PC 1972—2532, November 9, 1972 .....	176,382	PC 1974—0252, February 12, 1974 .....	445,403
PC 1972—2601, November 9, 1972 .....	60,901	PC 1974—0397, February 26, 1974 .....	385,097
PC 1972—2602, November 9, 1972 .....	473,794	PC 1974—0398, February 26, 1974 .....	269,805
PC 1972—2641, November 16, 1972 .....	12,993	PC 1974—0480, March 5, 1974 .....	285,141
PC 1972—2696, November 23, 1972 .....	23,725	PC 1974—0548, March 12, 1974 .....	1,031,490
PC 1972—2730, November 30, 1972 .....	7,794	PC 1974—0684, March 26, 1974 .....	876,140
PC 1972—2731, November 30, 1972 .....	45,574	PC 1974—0685, March 26, 1974 .....	1,015,229
PC 1972—3041, December 19, 1972 .....	43,223	PC 1974—0767, April 2, 1974 .....	702,941
PC 1972—3061, December 19, 1972 .....	15,714	PC 1974—0928, April 23, 1974 .....	791,427
PC 1972—3062, December 19, 1972 .....	20,257	PC 1974—0929, April 23, 1974 .....	2,355,292
PC 1973—0050, January 9, 1973 .....	32,401	PC 1974—1064, May 7, 1974 .....	2,742,459
PC 1973—0117, January 16, 1973 .....	61,022	PC 1974—1123, May 14, 1974 .....	1,659,739
PC 1973—0215, January 30, 1973 .....	28,931	PC 1974—1222, May 30, 1974 .....	1,328,221
PC 1973—0216, January 30, 1973 .....	54,488	PC 1974—1223, May 30, 1974 .....	444,875
PC 1973—0365, February 13, 1973 .....	20,181	PC 1974—1297, June 6, 1974 .....	725,948
PC 1973—0366, February 13, 1973 .....	30,365	PC 1974—1433, June 20, 1974 .....	877,782
PC 1973—0464, February 27, 1973 .....	87,987	PC 1974—1434, June 20, 1974 .....	1,262,419
PC 1973—0522, March 6, 1973 .....	24,750	PC 1974—1515, June 27, 1974 .....	1,053,708
PC 1973—0523, March 6, 1973 .....	42,156	PC 1974—1612, July 16, 1974 .....	724,239
PC 1973—0621, March 13, 1973 .....	74,711	PC 1974—1658, July 23, 1974 .....	1,072,396
		PC 1974—1736, July 30, 1974 .....	2,174,501
		PC 1974—1737, July 30, 1974 .....	432,144
		PC 1974—1823, August 6, 1974 .....	1,565,898





## SECTION 17(8)—Continued

NATIONAL REVENUE—Continued  
CUSTOMS AND EXCISE—Continued

(a) for machines, for accessories for machines, or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under Tariff item 42700—1 and were in fact imported prior to January 1, 1968, or	
(b) machines, for accessories for machines, or attachments to machines, that were imported under a remission of duty authorized during 1968, 1969, 1970 or 1971 pursuant to Tariff item 42700—1	11,425,653

PC 1970—1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to Tariff item 42700—1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods

4,930,330  
16,355,983

Tariff item 42701—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item and represent Customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1976 to March 31, 1977, inclusive:

PC 1976—1874, July 20, 1976	38,377
PC 1976—2006, August 5, 1976	45,442
PC 1976—2342, September 21, 1976	5,639
PC 1976—2343, September 21, 1976	13,703
PC 1976—2470, October 7, 1976	40,799
PC 1976—2530, October 28, 1976	1,723
PC 1976—2652, October 28, 1976	88,315
PC 1976—2938, November 25, 1976	41,421
PC 1976—2939, November 25, 1976	18,674
PC 1976—3203, December 23, 1976	1,962
PC 1977—0141, January 27, 1977	79,404
	375,459

Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:

Alberta Liquor Control Board, Edmonton, Alta	27,895
Liquor Administration Branch of British Columbia, Victoria, B C	9,295
Liquor Control Board of Ontario, Toronto, Ont	49,865
Manitoba Liquor Control Commission, Winnipeg, Man	2,750
New Brunswick Liquor Control Board, Fredericton, N B	4,587

Nova Scotia Liquor Commission, Halifax, N S	10,271
Saskatchewan Liquor Control Board, Regina, Sask	1,762

Customs duties, excise duties and sales tax on sales made to delegates to the United Nations Conference on Human Settlements (HABITAT) held in Vancouver, B C from May 15, 1976 to June 14, 1976:

Liquor Administration Branch of British Columbia, Victoria, B C	10,227
	116,652

## General:

PC 1966—2184, November 24, 1966	1,237,968
Remission of customs duty and partial tax on defence supplies.	
PC 1975—286, February 11, 1975	5,836
Remission of customs duty and partial sales tax on lubricating oils classified under Tariff Items 2701—1 or 27102—1.	
PC 1976—7/1031, May 6, 1976	3,485
Remission of sales tax to Mr. James D. W. Blyth, Warwick, Bermuda, in respect of the purchase in Canada of a thirty-five foot sailing vessel that was used in Canada for a short period prior to exportation.	
PC 1976—4/1329, June 1, 1976	53,593
Remission of sales tax to International Hydrodynamics Company Limited, Vancouver, B C in respect of a submersible "Acquarius" that was used commercially in Canadian waters for a short period of time prior to export.	
PC 1976—5/2292, September 14, 1976	12,384
Remission of sales tax to Maritime Aircraft Overhaul and Repair Limited, Moncton, N.B. in respect to sales of used goods during the period September 1, 1971 to November 30, 1973.	
Air Canada, Montreal, Que.	560,028
Remission of customs duty, sales tax and excise taxes on domestic and imported materials and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service.	
Boeing of Canada Limited, Winnipeg, Man.	119,884
Customs duty on used tooling under materials in the production of components for types 707, 727, 737 and 747 aircraft.	
British Columbia Products Limited, Vancouver, B.C.	96,470
Remission paid or payable on aqueous solutions of sodium borohydride.	
Bicks of Canada, Scarborough, Ont.	11,140
Remission of customs duty on certain fruits and vegetables imported for processing during 1976—77.	
Canadian Cannery Limited,	4,684
Remission of customs duty on certain fruits and vegetables imported for processing during 1975 and 1976.	
Canadian General Electric Company Limited, Toronto, Ont.	314,968
Customs duty on parts and material in production of vehicles for off highway use.	



## SECTION 17(8)—Continued

## NATIONAL REVENUE—Continued

## CUSTOMS AND EXCISE—Continued

Canadian Industries Limited, Montreal, Que. ....	52,132	Remission paid or payable on aqueous solutions of sodium borohydride.		Erco Industries Limited, North Vancouver, B C .....	3,440	Remission of customs duty or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate imported during the period January 1, 1972 and ending December 31, 1974.	
Canadian Ingersoll Rand Company, Sherbrooke, Que. ....	1,440	Customs duty on parts and materials in production of vehicles for off highway use.		Euclid Canada Division White Motor Company Limited, Guelph, Ont. ....	1,800,293	Customs duty on parts and materials in production of vehicles for off highway use.	
Canadian Occidental Petroleum Limited, Vancouver, B.C. ....	1,386	Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate imported during the period January 1, 1972 and ending December 31, 1974.		Firestone Tire and Rubber Company of Canada Limited, Hamilton, Ont. ....	63,665	Customs duty on parts and materials in production of vehicles for off highway use.	
Collingwood Shipyards Limited, Collingwood, Ont. ....	1,052	Customs duty on imported equipment and materials used in the construction of exported vessels.		Fleet Manufacturing Company Limited, Fort Erie, Ont. ..	8,677	Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacturing of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.	
Coldstream Products, Toronto, Ont. ....	1,206	Remission of all customs paid or payable on materials, toolings, jigs, fixtures, blueprints and attendant specifications imported during the period commencing July 1, 1969 and ending July 31, 1977.		Fleet Industries, Division of Ronyx Corporation Limited, Fort Erie, Ont. ....	6,388	Remission of all customs duty paid or payable under the Customs Tariff on tooling imported during the period commencing July 1, 1974 and December 31, 1979, for use in the production of fibre reinforced plastic components for Boeing 747 S P aircraft.	
Crane Carrier Canada Limited, Toronto, Ont. ....	281,225	Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.		General Motors of Canada Limited, Oshawa, Ont. ....	980,274	Customs duty on parts and materials in production of vehicles for off highway use	
Crown Zellerbach Canada Limited, Vancouver, B.C. ....	504,329	Remission paid or payable on aqueous solutions of sodium borohydride.		General Motors of Canada Limited (Diesel Division), London, Ont. ....	8,948	Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.	
Department of National Defence, Ottawa, Ont. ....	4,265,674	Remission of customs duty and sales tax on certain defence supplies.		Green Giant of Canada, Montreal, Que. ....	2,400	Remission of customs duty on certain fruits and vegetables imported for processing during 1975 and 1976.	
David Lord Limitée, Montreal, Que. ....	6,138	Remission of customs duty on certain fruits and vegetables imported for processing during 1975 and 1976.		Halvey Industries, Calgary, Alta. ....	3,089	Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.	
Davie Shipbuilding, Levis, Que. ....	133,174	Customs duty on imported equipment and materials used in the construction of exported vessels.		Hawker—Siddeley Canada Limited, Halifax, N S .....	52,327	Customs duty on imported equipment and materials used in the construction of exported vessels.	
Douglas Aircraft Company of Canada Limited, Toronto, Ont. ....	157,285	Remission paid or payable on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft.		Hayes Dana Limited, Thorold, Ont. ....	5,211	Remission on certain part of the customs duty and sales tax paid by the company on machinery and equipment imported into Canada.	
Dryden Chemicals Limited, Dryden, Ont. ....	67,076	Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate imported during the period January 1, 1972 and ending December 31, 1974.		Hooker Chemicals Limited, North Vancouver, B C .....	48,059	Remission of Customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate.	
Electrode Corporation, Toronto, Ont. ....	10,430	Remission paid or payable on aqueous solutions of sodium borohydride.		King Hydraulics, Woodstock, Ont. ....	1,243	Customs duty on parts materials in production of vehicles for off highway use.	
Enheat Limited, Amherst, N S .....	170,710	Remission of customs duty and sales tax on goods imported in connection with the contract between the government of Canada and Lockheed Aircraft Corporation.		Mack Trucks Canada Limited, Toronto, Ont. ....	137,831	Customs duty on parts and materials in production of vehicles for off highway use.	

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued			
CUSTOMS AND EXCISE—Continued			
Marine Industries Limited, Montreal, Que .....	325,987	Yum Yum Potato Chips, St Lambert, Que .....	11,116
Customs duty on imported equipment and materials used in the construction of exported vessels.		Customs duty paid or payable in respect of potatoes imported for the use in the manufacture of potato chips.	
			13,999,669
McMillan Bloedel Limited, Vancouver, BC .....	100,114	Total Customs and Excise .....	288,916,538
Remission paid or payable on aqueous solutions of sodium borohydride.			
Other remissions were granted as follows:			
North West Industries Limited, Edmonton, Alta .....	1,427	PC 1959—1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation of customs duty otherwise payable.	
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.		PC 1963—15/1067, July 16, 1963, provides for remission of all customs duties and excise taxes paid in respect of any customs entry made by, or on behalf of a non-commercial importer, where the said duty and taxes amount in the aggregate to \$20.00 or less and where the importer has exported or destroyed the imported goods.	
Pettibone Canada Limited, Mississauga, Ont .....	31,164	PC 1963—15/1854, December 20, 1963, authorized remission of customs duty and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order-in-Council.	
Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.		PC 1966—545, March 23, 1966, provided remission of excise taxes on Canadian engines returned to Canada after having been exported for repair purposes.	
RJR Foods Limited, Montreal, Que .....	1,532	PC 1966—23/2179, November 24, 1966, authorized the remission of the customs duty payable on tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada and the sales tax in the amount of the difference between the sales tax payable on the duty paid and value and that calculated on the value for duty.	
Customs duty on certain fruits and vegetables imported for processing.		PC 1966—19/2200, December 1, 1966, authorized the remission of customs duty and excise taxes on Passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival.	
Saint John Shipbuilding and Drydock Company Limited, Saint John, N B .....	1,138,384	PC 1967—44/174, February 2, 1967, authorized remission of customs duty and excise taxes payable on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.	
Customs duty on imported equipment and materials used in the construction of exported vessels.		PC 1967—23/261, February 16, 1967, authorized a remission before the liability therefore arises of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.	
Small Brothers Incorporated, Dunham, Que .....	1,284	PC 1967—1210, June 15, 1967, provided under prescribed conditions, with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.	
Remission of customs duty on maple syrup and maple sugar production equipment.			
Southeastern Commonwealth Drilling Limited, Halifax, N S .....	46,486		
Customs duty on imported equipment and materials used in the construction of exported vessels.			
Strub Brothers, Dundas, Ont .....	2,455		
Remission of customs duty on certain fruits and vegetables imported for processing.			
Teledyne Canada Metal Products Limited, Woodstock, Ont .....	5,186		
Customs duty on parts and materials in production of vehicles for off highway use.			
Unit Rig and Equipment Company (Canada) Limited, Niagara Falls, Ont .....	827,823		
Customs duty on parts and materials in production of vehicles for off highway use.			
Vetcraft Shops, Toronto, Ont .....	78,539		
Remission of sales tax on poppies and wreaths sold during the year ended December 31, 1975.			
Vickers Division—Sperry Rand Canada Limited, Rexdale, Ont .....	116,019		
Customs duty on parts and materials in production of vehicles for off highway use.			
Wabco Equipment of Canada, Paris, Ont .....	113,726		
Customs duty on parts and materials in production of vehicles for off highway use.			
Wardair Canada Limited, Calgary, Alta .....	2,885		
Remission of excise tax payable on aircraft and engines for use in combined international and domestic service.			

**SECTION 17(8)—Continued****NATIONAL REVENUE—Continued****CUSTOMS AND EXCISE—Continued**

PC 1969—1552, July 31, 1969, authorized the remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of buses and in respect of all parts and accessories and parts thereof for the use in the manufacture of bodies for buses.

PC 1969—1785, September 17, 1969, authorized the remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes.

PC 1970—1786, October 14, 1970, authorized the remission of duty and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1973-1361, May 29, respecting the remission of customs duty and excise taxes on goods imported for meetings in Canada or foreign organizations.

PC 1973—2972, October 4, 1973, provided for the remission of all customs duties payable on goods during the period of October 1, 1972, to March 1, 1975 for use in the manufacture of (Anik-type) communication satellite for export to Hughes Aircraft Corporation, Los Angeles, California.

PC 1974—34, January 8, 1974, remission of a portion of the customs duty, sales tax and excise tax paid or payable on goods grown, produced or manufactured in Australia.

PC 1974—1614, July 16, 1974, authorized the remission of sales tax paid or payable under the Excise Tax Act on clothing and footwear sold or imported on or after July 16, 1974.

PC 1974—2322, October 22, 1974, remission of customs duty in respect of vessels chartered by the Department of Transport for the Newfoundland Gulf Ferry Service.

PC 1974—2332, October 22, 1974, remission of customs duty in respect of vessels chartered by the Department of Transport for the Newfoundland Gulf Ferry Service in accordance with the terms of union between Canada and Newfoundland with respect to ferries.

PC 1974—2522, November 19, 1974, remission of customs duty and excise taxes paid or payable on certain kinds of advertising material.

PC 1974—2523, November 19, 1974, authorized the remission of customs duty and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1974—2524, November 16, 1974, authorized remission of all customs duties and excise taxes paid or payable in respect of imported samples of all kinds.

PC 1975—15/578, March 18, 1975, remission of the customs duty and excise taxes paid or otherwise payable on the importation of materials or components used in the manufacture of the Black Brant Upper Atmospheric Research Vehicles during the period of January 1, 1975 to December 31, 1977.

PC 1975—610, March 18, 1975, authorized remission of customs duty, sales tax and excise taxes on goods imported from Argentina.

PC 1975—13/1746, July 22, 1975, authorized remission of all duties and taxes payable under the Customs Tariff and Excise Tax

Act in respect of television and radio equipment temporarily imported on behalf of the Olympic Radio and Television Organization.

PC 1975—1884, August 6, 1975, authorized the remission of all customs duties paid or payable under the Customs Tariff on video tape recorders imported during the period commencing May 1, 1969 and ending June 30, 1976, for use exclusively by cable television companies.

PC 1975—7/2729, December 18, 1975, provided for remission of customs duties and excise taxes in the production of diesel locomotives for sale and export to the governments of Egypt and Algeria.

PC 1976—264, February 10, 1976, remission is granted of the customs duty paid or payable under the Customs Tariff on shirt sections imported during the period commencing January 1, 1975 and ending on December 31, 1976.

PC 1976—1/356, February 17, 1976, authorized remission of customs duty on electric generators for the manufacture of gas turbine generating sets.

PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective customers.

PC 1976—8/1031, May 6, 1976, remission to MacMillan Bloedel Limited, Vancouver, B.C. the sum of \$83,580.00 representing the customs duty and sales tax calculated on the customs duty paid on the vessel "Mission Buena-ventura" on Port of Victoria entry no. A-188539 of March 29, 1974.

PC 1976—2/1135, May 11, 1976, remission to Dominion Foundries and Steel Limited, the sum of \$2,615,400.00, representing the customs duty paid or payable on the foreign motor vessel "Devon City" used to move Canadian coal during September 1975 from Vancouver, B.C. to Contrecoeur, Que.

PC 1976—1174, May 18, 1976, remission of customs duties paid or payable on goods used in the manufacture of electronic subsystems for communication satellites for export.

PC 1976—1257, May 25, 1976, remission of certain customs duties and excise taxes in connection with the 1976 Summer Olympics.

PC 1976—1314, June 1, 1976, authorized remission of customs duty and excise taxes payable on Canadian exposed and processed film and recorded video tape.

PC 1976—1450, June 15, 1976, authorized remission to Shepherd Boats Limited of Niagara-On-The Lake, Ontario of the sum of \$276,773.10, representing a certain part of the customs duty and sales tax paid by that company on onboard pleasure cruisers imported into Canada during the calendar year 1975.

PC 1976—5/1574, June 22, 1976, authorized the remission of customs duty on parts for use in the manufacture of colour television sets.

PC 1976—1649, June 29, 1976, authorized partial remission of sales tax paid or payable on imported prefabricated building and imported structural building sections designed for incorporation into buildings or other structures.

PC 1976—1717, July 6, 1976, provided for the remission of customs duties and excise taxes in respect of Computer Generated Mailing Lists.

PC 1976—1857, July 20, 1976, granted remission of all customs duty paid or payable under the Customs Tariff on perfluorinated ion—exchange membranes that are (a) for use in the production of



SECTION 17(8)—Continued

NATIONAL REVENUE—Continued  
CUSTOMS AND EXCISE—Concluded

chlorine or sodium hydroxide; and (b) imported during the period commencing on November 1, 1975 and ending December 31, 1976.

PC 1976—1858, July 20, 1976, remission of customs duty and sales tax on power cable and related machinery and accessories for transmitting power to Prince Edward Island.

PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

PC 1976—1/1895, July 20, 1976, respecting the remission of customs duty and sales tax on power cable and accessories for transmitting power to Vancouver Island.

PC 1976—2007, August 5, 1976, remission of a portion of the customs duty and sales tax payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles Canadian manufactured automobile components.

PC 1976—2345, September 21, 1976, authorized remission of sales tax paid or payable on seed drill transports and swath carriers imported into Canada or sold after December 31, 1975.

PC 1976—2616, October 21, 1976, remission of customs duty and excise taxes on wines used exclusively for blending purposes.

PC 1976—2984, December 2, 1976, remission of customs duty and excise taxes paid or payable on samples of negligible value.

PC 1976—3020, December 8, 1976, granted the customs duty or payable under the Customs Tariff on L5 Hydroxytryptophan imported on or before October 1, 1975.

PC 1976—17/3066, December 9, 1976, authorized remission of the Air Transportation Tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of the United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance, or operation.

PC 1976—3/3174, December 23, 1976, authorized remission of the customs duty paid or payable under the Customs Tariff on sewing machines entitled to entry under Tariff Item 41525—1 imported during the period commencing January 1, 1972 and ending December 31, 1977 by Singer Company of Canada Limited and exported to Canada by any corporation associated with Singer Company of Canada Limited within the meaning of the Income Tax Act.

PC 1977—8/331, February 10, 1977, remission of customs duty and excise taxes paid or payable minus \$25.00 on 1/60th of the value per month they remain in Canada as per Schedule attached.

PC 1977—435, February 24, 1977, remission of customs duties and sales tax payable on air pollution monitoring stations and equipment temporarily imported by or on behalf of the Detroit Edison Company.

PC 1977—498, March 3, 1977, order respecting the remission of customs duty and sales tax on scientific preparations for use in the teaching research or medical diagnosis.

TAXATION

Remissions of income tax:

Alibrando, Salvador ..... 3,796

PC 1976—7/1001, April 27, 1976, authorized the remission of \$3,796 income tax in respect of the 1969 and 1970 taxation years.

The above taxpayer and a partner were owners of a building and both were also shareholders in a company operating in the building. The latter company effected certain renovations to the said building and capitalized the expenses under leasehold improvements. The expenses were disallowed under re-assessment as they were considered to be related to the building rather than the restaurant and re-assessed as benefits to the shareholders. Capitalization of the amounts was allowed in the hands of the partners, owners of the building.

On appeal by the taxpayer's partner, the benefit was diminished. The taxpayer was not allowed to appeal as the 90 day period for the filing of Notices of Objection had expired. As consideration was not given to the taxpayer after the successful appeal of his partner, a remission has been granted for the 1969 and 1970 taxation years.

Bourret, Adélar ..... 1,361

PC 1976—4/2292, September 14, 1976, authorized the remission of \$1,361 income tax plus interest in respect of the 1973 taxation year.

In 1970, the above taxpayer was relieved of his duties as a manager of a garage for the Province of Quebec on the grounds of bad management. The Public Service Commission ruled that he was wrongfully dismissed but in the meantime he was forced to sell his house and borrow money.

The health of the taxpayer, a veteran wounded during the war, was seriously affected by his wrongful dismissal. When rehired in '74, he was only able to work on a part-time basis due to his health problem.

The Salary for the three year suspension, was paid in a lump sum in the amount of \$30,001 in the year 1973 and taxed in that year.

Because of hardship, a remission has been granted of the additional tax payable in the amount of \$1,188 income tax plus the interest payable. This additional tax is due to the amount being taxed in a single year rather than over the years 1970-1973.

Imp—Pac Lumber Limited ..... 55,218

PC 1976—2/1329, June 1, 1976, authorized the remission of \$57,218 income tax plus interest in respect of the 1973 and 1974 taxation years.

On July 28, 1972, the Department of Finance issued an advance information release in regard to the



## SECTION 17(8)—Concluded

NATIONAL REVENUE—Concluded  
TAXATION—Concluded

fast write-off of certain machinery and equipment (class 29). On the basis of this release, the above company purchased certain Sawmill assets.

When the Income Tax Regulations were issued in early 1973, the Sawmill assets were excluded from class 29 without any sound basis for the amendment. Therefore a remission of the tax plus interest if any, that would not be payable if the Sawmill machinery and equipment were included in class 29, is recommended. The resulting benefit for the years 1973 and 1974 is \$50,979 income tax and \$6,239 interest.

Pioneer Fruit and Vegetable Company Limited..... 9,000

PC 1976—3/1329, June 1, 1976, authorized the remission of \$9,000 income tax.

In 1967, the above taxpayer made a valid election under section 105(2) of the former Income Tax Act on \$60,000 so that \$9,000 tax was paid and \$51,000 tax paid undistributed income was created. It was believed that undistributed income on hand was available but there was none then nor at the end of 1971.

Because under paragraph 89(1)(k) of the amended tax-paid undistributed surplus cannot exceed 1971 undistributed income on hand, the advantage of paying the \$9,000 tax was lost.

As the taxpayers' predicament was caused by amendments to the Act several years after the taxpayers' election, it was recommended that the tax of \$9,000 be remitted.

Scott—Bathgate Limited ..... 10,319

PC 1977—7/235, February 3, 1977, authorized the remission of \$10,319 income tax.

In late 1971, the taxpayer made a valid election under section 105(2) of the former Income Tax Act on \$100,000 so that \$15,000 tax was paid and its tax paid undistributed income was increased to \$1,015,179, which exceeded its 1971 Undistributed Income On Hand of \$956,703.

Because of the taxpayer's oversight in paying the excess of 15% tax caused mainly by the confusion resulting from law changes, a remission of \$10,319.26 was recommended.

Overland Western Limited  
Thibodeau Express Incorporated  
Board of Trustees of Central States,  
Southeast and Southwest Areas Pension Fund.

PC 1976—5/1255, May 25, 1976 authorized the remission of all potential taxes pertaining to this situation.

A situation arose, regarding the deductibility of contributions by Overland-Western Limited and Thibodeau Express Incorporated Canadian trucking companies operating between Canada and the US, on behalf of US employees to a US pension plan. The

plan has been registered subject to two rules, viz., that the plan only provide coverage to foreign nationals employed outside of Canada and that the pensions provided be no more beneficial than those that could be provided under a registered pension plan funded or insured in Canada.

Part XI of the *Income Tax Act* which concerns the acquisition of foreign property by trustees of registered pension plans is so worded that it would apply to the trustees of the above plan even though it is a foreign trust. As such it would likely have 100% foreign property and a prohibitive potential tax liability would exist even though in practice it would be very difficult to collect.

Since it was never intended that Part XI tax apply to foreign trusts, a remission was recommended of all such potential taxes payable by the trustees.

Whaley Royce & Company Limited..... 8,118

PC 1976—12/2045, August 5, 1976, authorized the remission of \$8,118 income tax.

In 1971, the above taxpayer made a valid election under Section 105(2) of the former Income Tax Act on \$106,368 so that \$15,955 tax was paid and \$90,413 tax—paid undistributed income was created.

A stock dividend of \$44,410 was paid in December 1971 and the company was in the process of issuing further preferred shares to use the balance of the tax—paid undistributed income. At January 1, 1972 the amended act came into effect and the advantage of paying \$8,118 was lost under paragraph 89(1)(k).

As the taxpayer's predicament was caused by amendments to the Act several years after the taxpayer's election, it was recommended that the tax of \$8,118 be remitted.

Lowy Jacob M.

PC 1976—8/3174, December 23, 1976 authorized the deduction of \$1,600,000 from the taxpayer's taxable income.

Upon transferring and assigning to Her Majesty as a gift the Jacob M. Lowy Collection of Hebrew Books, the taxpayer will be remitted in that year, the additional amount of income tax which would arise in the disposition of the property which is the said gift.

Over a period not exceeding ten years from the date of the gift, the total deduction of \$1,600,000 may be deducted from the taxpayer's income in such proportions as he may find convenient.

This remission will be effective upon the gift of the Jacob M. Lowy Collection to Her Majesty the Queen, in right of Canada.

Remissions less than \$1,000(1) .....	267
Total .....	90,079

SECTION 18(2)

Obligations, debts and claims deleted from Public Accounts

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
AGRICULTURE—						
Department .....			220	55,674	220	55,674
Canadian Dairy Commission .....			19	1,023	19	1,023
COMMUNICATIONS .....			19	786	19	786
ENERGY, MINES AND RESOURCES .....			34	1,058	34	1,058
ENVIRONMENT .....			5	1,234	5	1,234
EXTERNAL AFFAIRS—						
Department .....			228	16,568	228	16,568
Canadian International Development Agency .....			26	4,160	26	4,160
FINANCE—						
Insurance .....			63	548	63	548
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT .....	4	9,501	165	54,758	169	64,259
INDUSTRY, TRADE AND COMMERCE—						
Statistics Canada .....			1	604	1	604
JUSTICE—						
Federal Court of Canada .....			14	511	14	511
MANPOWER AND IMMIGRATION .....			15,701	1,444,158	15,701	1,444,158
NATIONAL DEFENCE .....	2	6,269	853	21,431	855	27,700
NATIONAL HEALTH AND WELFARE .....	51	165,562	27	3,665	78	169,227
NATIONAL REVENUE—						
Customs and Excise .....	81	274,708	750	229,763	831	504,471
Taxation .....	453	1,491,199	4,148	1,633,528	4,601	3,124,727
POST OFFICE .....	1	3,500	53	4,359	54	7,859
PUBLIC WORKS .....	1	3,300	*3	412	4	3,712
REGIONAL ECONOMIC EXPANSION .....	5	15,101			5	15,101
SCIENCE AND TECHNOLOGY—						
National Research Council of Canada .....			123	6,367	123	6,367
SECRETARY OF STATE—						
National Film Board .....			31	4,465	31	4,465
National Museums .....			1	459	1	459
Public Service Commission .....			37	2,563	37	2,563
SOLICITOR GENERAL—						
Correctional Services .....			524	11,537	524	11,537
Royal Canadian Mounted Police .....	1	3,051	34	13,749	35	16,800
SUPPLY AND SERVICES .....	6	10,360	115	1,350	121	11,710
TRANSPORT .....	1	2,024	2,218	62,993	2,219	65,017
VETERANS AFFAIRS .....	40	108,223	2,918	675,151	2,958	783,374
	646	2,092,798	28,330	4,252,874	28,976	6,345,672

Deletions were from departmental accounts receivable with the following exceptions: External Affairs, 46 items for \$816. relating to the Passport Office Revolving Fund—Indian Affairs and Northern Development, 83 items totalling \$39,575 credited to the asset account “Indian Economic Development Fund,” 1 item to the asset account “Small Business Loan Fund—N.W.T.” in the amount of \$3,985 and 1 item to the “Small Business Loan Fund—Yukon Territory” of \$559.—Public Works, \* amends reporting in the previous years’ Public Accounts—Secretary of State, National Museums, Roger Royer, a former employee of N.M.C. abandoned his position in 1976. The outstanding balance of his travel advance was \$459.34. Mr. Royer declared personal bankruptcy in Hamilton, Ontario. There were no funds forthcoming from the bankruptcy settlement.—Solicitor General, Correctional Services, 450 items totalling \$7,173 credited to the asset account “Parolees Loan Account”.

## SECTION 31(4)

## Every accountable advance that is not repaid or accounted for

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
<b>AGRICULTURE</b>						<b>ENVIRONMENT</b>					
Brass J .....	35	100		100		Arnold J .....	20	3		3	
Brink L .....	1	200	200			Arsenault J C .....	1	5		5	
Collett M J .....	35	262		262		Bagg D .....	20	100		100	
Deslauriers J .....	1	500		500		Carle C .....	1	3		3	
Dupras J .....	35	155	155			Carton J G .....	1	383	383		
Fisher F .....	35	245	245			Chambers C S .....	20	330		330	
Glazier G .....	35	22	22			Crawford D .....	20	200		200	
McKenzie R I H .....	5	807	807			Czanyo M J .....	1	25	25		
Moore E W .....	1	455	455			Duncan M C .....	1	76		76	
Trant G I .....	1	500			500	Evans W F J .....	20	1,400		1,400	
		3,246	1,884	862	500	Fontaine G .....	1	867	867		
<b>COMMUNICA- TIONS</b>						Gallant A .....	20	1		1	
Irvine G W .....	1	11	11			Gardner K D .....	20	550		550	
Langlois J .....	1	150	150			Giesecke E .....	20	5			5
MacDonald V C .....	1	1,171	1,171			Gillespie R A .....	20	350		350	
Mier H .....	1	5		5		Grégoire J Y .....	1	150		*150	
Palfreyman M .....	1	13	13			Guise-Bagley L .....	20	8		8	
Palmer F .....	1	693	693			Hollett S .....	20	75		75	
Quinn B .....	1	501	501			Howell R A .....	20	380		380	
Rutherford .....	1	591			591	Hunter D M .....	20	402		402	
Selin D L .....	1	279	279			Kellie A .....	20	190		190	
Sparks W G .....	1	4			4	Kerr J B .....	20	12		12	
Thomas D R .....	1	250			250	Malkeiwicz A .....	20	100		100	
Zuonar V .....	1	40	40			Marien A .....	20	538		538	
		3,708	2,858	5	845	McDonald S .....	1	16			16
<b>CONSUMER AND CORPORATE AFFAIRS</b>						Melnichuk S .....	20	3		3	
Beenham L .....	5	246	246			Mikle R E .....	20	14		14	
Brownstein M S .....	5	362	362			Midwinter C .....	20	13		13	
Charles G E .....	15	200		200		Morin D .....	20	1,500		1,500	
Gellman V .....	5	332	332			Pearson H .....	1	5			5
Goldblum K .....	15	166	166			Petersen A .....	20	125		125	
Hembree H .....	5	300	300			Shaw H F .....	20	400		400	
Killam W .....	1	3	3			Simard A .....	20	262		262	
Legault N .....	5	24		24		Smith D R .....	20	650		650	
Partridge D W E .....	15	193	193			St Laurent R .....	1	262		*262	
Steeves R .....	1	3,000		3,000		Stach I .....	20	128		128	
Wapniarski S .....	15	589	589			Stead C J .....	20	600		600	
Whittaker S D .....	15	512	512			Stewart J .....	20	100		100	
		5,927	2,703	3,224		Stockley R .....	20	100		100	
<b>ENERGY, MINES AND RESOUR- CES</b>						Stutchbury J F .....	20	73		73	
Chao, K-S .....	5	1,000		1,000		Thibault L .....	1	125	125		
Palliser, R .....	5	229		229		Weatherston J .....	20	1,200		1,200	
Webb, J D .....	15	1,322		1,322		Williamson E J .....	20	1,250		1,250	
		2,551		2,551		Wolf P .....	1	63		63	
								13,042	1,400	11,616	26
<b>EXTERNAL AFFAIRS</b>						<b>EXTERNAL AFFAIRS</b>					
Abbott H M J .....	1	3,257		140	3,117	Abbott H M J .....	1	3,257		140	3,117
Ablett A .....	1	167			167	Ablett A .....	1	167			167
Adams R M .....	1	534		534		Adams R M .....	1	534		534	
Ade H C G .....	1	157		157		Ade H C G .....	1	157		157	
Agis G .....	1	1,535		1,535		Agis G .....	1	1,535		1,535	
Agnes W M .....	1	436		436		Agnes W M .....	1	436		436	
Ahrens H C .....	1	700		700		Ahrens H C .....	1	700		700	
Allan D D .....	1	153			153	Allan D D .....	1	153			153

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
EXTERNAL AFFAIRS—Continued						Brown S H .....	1	260		260	
Allan J R .....	1	295			295	Bruce G F .....	1	627	627		
Allen J M .....	1	10			10	Brunning J A .....	1	147		147	
Amoyt L .....	1	4,895			4,895	Bruyere H .....	1	97		97	
Anderson A .....	1	589	589			Bujold M .....	1	133		133	
Anderson P R .....	1	1,250			1,250	Burger A F .....	1	253		253	
Anderson P R .....	1	1,807			1,807	Burkart R W .....	1	1,500		1,500	
Angel E .....	1	1,429		1,429		Burney D H .....	1	367			367
Angood M .....	1	100			100	Burton B E .....	1	150		150	
Anstis C .....	1	497		497		Butler E R G .....	1	45			45
April S .....	1	448		448		Byers N .....	1	900		900	
Archambault R P .....	1	911		911		Byzanski M C .....	1	164			164
Archibald B A .....	1	3,620		3,620		Cameron J F .....	1	518		518	
Armstrong D J .....	1	57		57		Cameron R R .....	1	214		214	
Arnould D C .....	1	4,704	841	3,863		Campbell A G .....	1	17	17		
Arnould D C .....	1	1,029		1,029		Campbell D M W .....	1	62		62	
Asthon E B .....	1	401			401	Campbell D W .....	1	2,061		354	1,707
Audet-Filion M .....	1	900		900		Capone G .....	1	148	148		
Auger R D .....	1	986		636	350	Carlin P R .....	1	1,469			1,469
Augustine A F .....	1	257		257		Carnall H .....	1	728		557	171
Banville L L .....	1	3,133	13	3,120		Carriere J W .....	1	529		529	
Barker J R .....	1	29		29		Carriere R .....	1	280		12	268
Barrett J A .....	1	1,740		1,740		Carter E W .....	1	49		49	
Barton W H .....	1	114	114			Carter J R .....	1	430			430
Bastien R .....	1	882			882	Carty C .....	1	181			181
Bastien R .....	1	520	520			Chabassol P A .....	1	1,278		1,278	
Baudoin J L .....	1	900		900		Chamberlain D .....	1	3,654		383	3,271
Bauer W E .....	1	88	88			Chandler C V .....	1	43		43	
Beardsley H R .....	1	137			137	Charpentier G .....	1	71	71		
Beattie F O .....	1	140		140		Chatillon C .....	1	4,211	3,494	106	611
Beauchamp R .....	1	1,741		1,741		Cherkasky B J .....	1	2,616		2,616	
Beaudoin C .....	1	125		**125		Chesson M J .....	1	3,989		3,989	
Beaudry G O .....	1	151		151		Chretien F .....	1	900		900	
Beaulieu R .....	1	534	534			Church J M .....	1	1,868		1,868	
Beaulieu R J T .....	1	61		61		Clark M G .....	1				
Beaulne Y .....	1	383	33	350		(GVA) .....	1	3,064		3,064	
Bebbington E A .....	1	1,498		1,498		Clark M G (H.K.) .....	1	4,718	4,520	9	189
Beranger J G .....	1	1,925			1,925	Clements G .....	1	900		900	
Berdal E .....	1	588		588		Clost G .....	1	3,659	1,966	1,693	
Bergeron S .....	1	1,184		*1,184		Cockrell J M .....	1	4,284	3,911	373	
Bilodeau J G M .....	1	94	94			Codnola L .....	1	52	52		
Bisson G .....	1	8			8	Cole C C .....	1	1,814		1,814	
Bissonnett A P .....	1	27	27			Cole D P .....	1	30	30		
Black C G A .....	1	1,407			1,407	Coleman J C .....	1	75		75	
Blake V J .....	1	1,052		1,052		Collins K .....	1	1,649		766	883
Bobinski E L .....	1	6			6	Collins-Williams .....	1				
Boileau C .....	1	28	28			T .....	1	321	321		
Boileau C .....	1	825		825		Comeau R A .....	1	61		*61	
Boivin J A N .....	1	3,089		294	2,795	Connolly M .....	1	125		125	
Bolduc J .....	1	35		35		Cooke R F .....	1	245	67	178	
Bonhron W J .....	1	164		164		Cooper D E .....	1	88		88	
Bottoms R A .....	1	97		97		Cooper P S .....	1	530		530	
Boucher C .....	1	170	170			Copithorne M D .....	1	115	115		
Bougie A M .....	1	48	48			Corkery M E .....	1	729	605	124	
Bougie J .....	1	250		250		Cormier T J .....	1	2,247	1,251		996
Boulos S .....	1	63			63	Cormier X .....	1	197	197		
Bouthillette Y .....	1	2,670			2,670	Costani C .....	1	48		48	
Bradley L .....	1	710			710	Costanzo A .....	1	519		519	
Brazeau J A R .....	1	41		41		Cote J .....	1	166			166
Brennan A A .....	1	56			56	Cousineau J .....	1	29			29
Brett W G .....	1	11			11	Cousineau M .....	1	951	951		
Brothwell D .....	1	48	48			Couvrette A .....	1	3,971		3,971	
Brown E S .....	1	106	106			Couvrette A .....	1	2,000	2,000		
						Crawford G D .....	1	145		145	



## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
EXTERNAL						Gauvin M. ....					
AFFAIRS—Continued						George J. ....					
Culley D C. ....	1	698		698		Giguere B. ....					
Daigneault T. ....	1	150		150		Gilbert S. ....					
Dalton D W. ....	1	638		425	213	Gilchrist D. ....					
Dark C. ....	1	29			29	Gilchrist D. ....					
Daunais J. ....	1	582		582		Gordon G R. ....					
Decarie V. ....	1	25			25	Gore K. ....					
Dechamillard N. ....	1	1,039	1,039			Goyette D. ....					
Deegan J. ....	1	175		140	35	Goyette D J. ....					
DeGoumois M. ....	1	39		39		Graham J W. ....					
DeGoumois M. ....	1	658		16	642	Graham W R. ....					
Delanoe G S. ....	1	350		350		Greenslade D B. ....					
Delworth W T. ....	1	526	442	84		Grenier C. ....					
Denis A G. ....	1	1,199			1,199	Grenon J Y. ....					
Denis G A. ....	1	1,162		1,162		Grey R de C. ....					
Derksen J. ....	1	115	115			Grondin G. ....					
DeSalaberry L. ....	1	600	456	144		Grucholski B. ....					
DeSalaberry M. ....	1	390		6	384	Guay L. ....					
Deschambault J. ....	1	244		244		Hagemeyer J. ....					
Devilliers A J. ....	1	89	89			Hall A C. ....					
Dibartolomeo B. ....	1	373		373		Hall A D. ....					
Dickson H B. ....	1	1,017			1,017	Hall I M. ....					
Dier D W. ....	1	267		267		Hall K F. ....					
Dilworth R E. ....	1	20	20			Halstead J G H. ....					
Dougan J A. ....	1	241		241		Hamblin M C. ....					
Dougherty J E. ....	1	939		40	899	Hamburgh W J. ....					
Drewbrook E. ....	1	96		96		Hamlin D L B. ....					
Dube F. ....	1	900		900		Hancock P. ....					
Dubois D. ....	1	400			400	Hankey B G. ....					
Dubois D. ....	1	230			230	Hankey N. ....					
Duboul Y. ....	1	45		45		Hanson S. ....					
Duguay G. ....	1	649		649		Hanuschuk B. ....					
Duplaga H D. ....	1	456			456	Harding J C. ....					
Dupuis J. ....	1	1,200		1,200		Harley K J. ....					
Dryes J. ....	1	1,744		1,744		Harman G R. ....					
Dymond W A. ....	1	97		97		Harrold R. ....					
Elder D C. ....	1	750	750			Hart A F. ....					
Elder S G. ....	1	332	332			Hart R J. ....					
Elliott R. ....	1	458		458		Herbert C. ....					
Ellis R W. ....	1	473		473		Hebert E. ....					
Entwisle J L. ....	1	500		500		Herman L L. ....					
Evans H. ....	1	2,308		2,308		Hickman H. ....					
Everden R H. ....	1	258			258	Hill D R. ....					
Flack B P. ....	1	29	29			Hobson D E. ....					
Fontigny D. ....	1	2			2	Hooper C F W. ....					
Fortier D. ....	1	233	233			Hope J. ....					
Fortier M. ....	1	332		332		Hornby E W. ....					
Fortin D. ....	1	900		900		Hornby E W. ....					
Fortin L. ....	1	150		150		Howe A. ....					
Foster E. ....	1	979		979		Howe A. ....					
Frame D. ....	1	208	173	35		Hunt P C. ....					
Frazer P. ....	1	615		615		Huxley D G. ....					
Fredette J. ....	1	781			781	Hyndman J. ....					
Fulthorpe R A W. ....	1	308			308	Hyndman J E. ....					
Gagnon J. ....	1	41		41		Jackson-Hughes S. ....					
Gagnon Y M. ....	1	1,268	1,153	115		Jackson-Hughes S. ....					
Gagosz B. ....	1	2,151		2,151		Jalbert R. ....					
Galpin E T. ....	1	15			15	James L A K. ....					
Galpin E T. ....	1	2,567		1,005	1,562	Johnson W C. ....					
Garceau P. ....	1	1,846		1,846		Johnston L M. ....					
Garceau J. ....	1	253			253	Johnston P A E. ....					
Gauthier J R. ....	1	92		92		Johnston S. ....					

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
EXTERNAL						Lepine R.....					
AFFAIRS—Continued						Lessaard M V.....					
Johnston T.....	1	75		75		Libralesco A.....	1	23			23
Jones A T.....	1	4,788	3,071	1,717		Licari W.....	1	1,033		598	435
Jones G C.....	1	53	53			Lindsay N D.....	1	1,830			1,830
Jones J D.....	1	110			110	Lishchynski P R.....	1	576		576	
Jones M H.....	1	2,274		194	2,080	Lisk G E.....	1	1,430		1,430	
Jones W.....	1	458	458			Loader G J.....	1	708			708
Jurkovic J.....	1	83		83		Long B.....	1	15			15
Jubenville M.....	1	451		451		Lonsdale B E.....	1	706		706	
Kaiser G R.....	1	103			103	Looye R C.....	1	315			315
Karsgaard D A.....	1	53		53		Looye R C D.....	1	41		41	
Kay A S.....	1	87		87		Loureire J E.....	1	63		63	
Kazuke M A.....	1	14		14		Low L D.....	1	1			1
Kelly F M.....	1	2,111	2,111			McDonald G D.....	1	1,907		417	1,490
Kennedy B J.....	1	163			163	McDonald D G.....	1	2,927		101	2,826
Kennedy R N.....	1	4,586			4,586	McDougall R.....	1	284		284	
Kent D.....	1	341			341	McEwing W.....	1	117	84	33	
Kerr G.....	1	900		900		McFarlane A.....	1	64			64
Kidd P G.....	1	1,178		1,146	32	McFarlane D C.....	1	51	17		34
Kingstone D E C.....	1	500		500		McGavin R J.....	1	1	1		
Kingsman J.....	1	147		147		McGovern M.....	1	227			227
Kinsman L K.....	1	387	387			McKechnie M J.....	1	5			5
Kloosterman M B.....	1	500		500		McKenzie D.....	1	649		*649	
Knorr L P.....	1	57			57	McKinnon R.....	1	557			
Koop J.....	1	70			70	McLaren R W.....	1	3,861	2,891	970	
Laberge P E.....	1	515	515			McLaren R.....	1	245		245	
Labreche A.....	1	104			104	McMillan H.....	1	10			10
Lacasse H.....	1	1,035	679	356		McNab S A B.....	1	684	684		
Lague L.....	1	1,274	1,274			McNulty J.....	1	1,548			1,548
Lalande M P P.....	1	81			81	McPhail D S.....	1	953		953	
Lambert A.....	1	104	104			McVey A R.....	1	868		841	27
Lamer A.....	1	900		900		Meier I.....	1	2,334	2,212		122
Lamothe D.....	1	903		396	507	Middleton R M.....	1	258			258
Lamoureux L.....	1	1,005	1,005			Miller B R.....	1	3,000		30	2,970
Landreville C.....	1	3			3	Miller D M.....	1	1,266			1,266
Landry G.....	1	5,961	294	371	5,296	MacDonnell N C.....	1	116	116		
Langille G W.....	1	1,050		1,050		MacDonnell N C.....	1	24			24
Langley E C.....	1	571		571		MacKay R W.....	1	884	884		
Lanteigne C.....	1	324		234	90	MacLaine S.....	1	5			5
Lapierre V J.....	1	254			254	Maddick H M.....	1	4			4
Lapointe P A.....	1	371			371	Mailhot M.....	1	99	99		
Laporte J P H.....	1	27		27		Mailhot N.....	1	26			26
Larocque N.....	1	307			307	Malkin J A.....	1	58		58	
Latouche Y.....	1	59		59		Malone D.....	1	2,813	2,813		
Latour C S.....	1	7	7			Manzo P.....	1	300		300	
Laurent I.....	1	800		800		Marchesso P H.....	1	400			400
Lauzon Y.....	1	300		300		Marcoux S.....	1	35			35
Lavolette B.....	1	41			41	Martel E.....	1	168		90	78
Lawless H A.....	1	138		138		Masse A.....	1	349		8	341
Lebars G.....	1	82		82		Massip M I.....	1	342			342
LeCourtois K W.....	1	546			546	Matheson A J.....	1	563		563	
Leduc A A.....	1	410		410		Mathys F A.....	1	13		13	
Leduc L H.....	1	786		786		Mawhinney B M.....	1	3,102		3,102	
Lee J.....	1	829			829	Maybee J R.....	1	2,075	2,075		
Lefebvre G.....	1	18			18	Maytum A.....	1	1,132		1,132	
Leger G A.....	1	744		744		McCornic P.....	1	2,082		2,082	
Leger M.....	1	900		900		Miller M.....	1	702			702
Legg J C.....	1	1,049			1,049	Mitchell R H G.....	1	46		46	
Lemay G T.....	1	954		943	11	Mokievsky Z L.....	1	20			20
Lemieux G M.....	1	408			408	Mongeon B.....	1	175		175	
Lemieux J M.....	1	7,642		499	7,143	Mongeon N E.....	1	3,519	3,519		
Lemieux J R.....	1	57		57		Mooney T.....	1	1,708		1,708	

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
EXTERNAL											
AFFAIRS—Continued											
Mooney T.....	1	15			15	Perrier F J.....	1	18		18	
Mooney T L.....	1	51		51		Perron M.....	1	735		575	160
Moore V.....	1	206			206	Pichette M M.....	1	2,947		2,947	
Moore V C.....	1	909		581	328	Pinet A.....	1	525	473	52	
Moorman D A.....	1	110		110		Plamondon G.....	1	155		155	
Moran M H.....	1	296		296		Plourde R.....	1	1,742		1,742	
Morel P L.....	1	37		37		Plowman R K.....	1	222		222	
Morissette J R.....	1	1,635			1,635	Poirier B.....	1	451		451	
Morreau W.....	1	22		22		Pomerleau R.....	1	516		516	
Morrissey B.....	1	305	305			Potvin R.....	1	249			249
Morrisette A J.....	1	454		454		Pouliot R.....	1	1,002			1,002
Moses R C.....	1	5			5	Power A.....	1	867			867
Moskau J.....	1	342		342		Price J.....	1	198		198	
Munro E E.....	1	5,096		5,096		Procyshen K G.....	1	2,444			2,444
Munro I R S.....	1	2,466		501	1,965	Provost R.....	1	890		890	
Munro R A.....	1	274	274			Prudhomme M.....	1	1,000		*1,000	
Munro L.....	1	366			366	Przygoda Z.....	1	960		960	
Murphy W E J.....	1	1,148		1,148		Pugh K B.....	1	297		297	
Murray M I.....	1	64		64		Pursey F G W.....	1	4,231		625	3,606
Nachtman G J.....	1	950		950		Pursey F G W.....	1	24		24	
Neault Y.....	1	425		425		Quick F R.....	1	1,101		556	545
Nenninger E H.....	1	1,500		1,500		Quirton K.....	1	3,000		3,000	
Newell C W.....	1	1,554		1,554		Ralitch-Rajetic					
Nigl P W.....	1	205		5	200	M.....	1	21		21	
Nimmo M A.....	1	166		166		Randolph L.....	1	1,500		1,500	
Noel L.....	1	150		150		Rankin B.....	1	5,456		4,060	1,396
Noonan J D.....	1	998		998		Rayburn A F.....	1	947	947		
Normand R.....	1	900		900		Raymond C.....	1	822		6	816
Northgrave B.....	1	1,533	1,533			Raymond G.....	1	675		224	451
Noyes-Roberts R						Rawlyk G A.....	1	800		800	
H.....	1	539		539		Renaud R J P.....	1	401		135	266
Nystrom L.....	1	70			70	Reynolds R E.....	1	535			535
O'Flaherty M.....	1	20		20		Riddell N N.....	1	7,933		494	7,439
O'Gaick G.....	1	1,663		201	1,462	Riethman S E.....	1	138		138	
Ogilvie T.....	1	81		81		Riley M M.....	1	540	540		
Ohlsen G.....	1	546	546			Robertson A W J.....	1	1,439		1,439	
Okubo G.....	1	302		302		Robinson J M.....	1	210		210	
Oldham P A.....	1	120	120			Robitaille J.....	1	1,103			1,103
Olivier M.....	1	800		800		Roger A B.....	1	640		506	134
Omeara M.....	1	41		41		Rondeau G.....	1	500		*500	
O'Toole L J.....	1	232	79	153		Ronfard J P.....	1	1,250		1,250	
Owens J.....	1	2,533		352	2,181	Rothschild A.....	1	33		*33	
Ozzard C.....	1	918		918		Roy J R.....	1	527		527	
Pabsch W C.....	1	175		175		Ryan N.....	1	229			229
Parent P.....	1	3,779		3,779		St. Martin R.....	1	143			143
Parent Y.....	1	407		407		St. Pierre N.....	1	145			145
Parisien A.....	1	743			743	Sarsfield M.....	1	57		57	
Park A.....	1	750		750		Sauvé J.....	1	167			167
Parkinson W R.....	1	42		42		Savard R J.....	1	480	285	195	
Parmenter B S.....	1	600		600		Savoie L.....	1	450	450		
Patenaude L.....	1	239			239	Sawyer N.....	1	2,840			2,840
Patry Y.....	1	500		500		Saywell J.....	1	208		208	
Pearson G A H.....	1	161		161		Schatz R.....	1	451		451	
Pederson C.....	1	150		150		Schmidt P.....	1	179		179	
Pelletier C S J.....	1	205		205		Schmidt R C.....	1	359		359	
Periard G.....	1	82			82	Schram J R.....	1	3			3
Periera N G A.....	1	5,000			5,000	Schwarzmann J.....	1	977	977		
Perkins C.....	1	7		7		Scott G.....	1	347		347	
Perrault R.....	1	1,200		1,200		Scott J R.....	1	1,658		1,658	
Perreault M.....	1	2,105			2,105	Scott T C.....	1	990		990	
Perreault S.....	1	660			660	Scuris-Brown S G.....	1	1,133			1,133
						Shannon G.....	1	416	169	247	
						Sharpe J R.....	1	328		328	

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
<b>EXTERNAL</b>						Weatherall D .....	1	253			253
<b>AFFAIRS—Continued</b>						White M .....	1	150			150
Shaw D H .....	1	9		9		Whittaker J N .....	1	3,345		79	3,266
Sherwood W H .....	1	363	363			Whittmire M E L .....	1	130		130	
Shortliffe G .....	1	658			658	Wilder L J .....	1	362		362	
Simard A .....	1	254		254		Wilder L J .....	1	58			58
Simard J T .....	1	78			78	Wilkinson W C .....	1	81		81	
Sinasac R .....	1	124	124			Williams L E .....	1	598	318	280	
Sinclair D C .....	1	115	45	70		Williams S G .....	1	2,975	1,860	1,115	
Singer R T .....	1	38			38	Williams T .....	1	560		560	
Singleton H B .....	1	4,641	4,641			Williamson R G .....	1	319	319		
Skinner G R .....	1	495			495	Willson R .....	1	303		303	
Slyfield P .....	1	44		44		Wilson A B .....	1	420	420		
Smale A J .....	1	19	19			Wilson EC .....	1	2,188	2,131		57
Smith F D .....	1	225		225		Winter R J .....	1	40			40
Smith H E .....	1	113		113		Wiseman B .....	1	59			59
Smith H G .....	1	73		73		Woolcombe .....	3	810		810	
Smith J H .....	1	7		7		Wright J M .....	1	5,316		5,316	
Smith R T .....	1	432	154		278	Zicat L .....	1	91			91
Smith T .....	1	2,001		2,001							
Snider J B .....	1	1,425		1,425				468,350	90,558	222,558	155,234
Sondergaard B .....	1	2,180		186	1,994	<b>Canadian</b>					
Southern R F B .....	1	1,017		334	683	<b>International</b>					
Stansfield R C .....	1	2,130	2,130			<b>Development Agency</b>					
Stefka S .....	1	177		105	72	Anderson B .....	25	236			236
Stegelman M .....	1	181			181	Anderson M .....	25	2,060	905	1	1,154
Stockwell D M .....	1	2,368	465	187	1,716	Anderson R .....	25	1,150			1,150
Stone J H .....	1	2,408		1,910	498	Anka G .....	25	700		700	
Suberville B .....	1	42			42	Archambault M .....	25	6		6	
Sullivan J .....	1	40		40		Audette R .....	25	1,500		90	1,410
Svoboda L .....	1	110		110		Auger R .....	25	2,200	842		1,358
Talson L .....	1	234	234			Bahamonde R .....	25	1,700		1,700	
Tanguay J F .....	1	1,458			1,458	Bahamonde R .....	25	500		500	
Tellier C .....	1	250		250		Bailey B .....	25	800	48		752
Tellier J .....	1	900		900		Banerjee N .....	25	3,500	938	104	2,458
Tetu R .....	1	168		168		Baran E .....	25	999			999
Thibault J E .....	1	927	257		670	Barrieau A .....	25	1,600			1,600
Thivierge P A .....	1	910		910		Bastien J .....	25	499		499	
Thomson W W .....	1	1,013		938	75	Beaudry M .....	25	205			205
Thomson R K .....	1	902		902		Begin P .....	25	126	126		
Tiefenbrunner K .....	1	181		181		Bezanson K .....	25	2,972	94	1,311	1,567
Touchette J M .....	1	3,223		683	2,540	Biron G .....	25	1,466		1,466	
Tovell F M .....	1	609		609		Biron M .....	25	1,500	51		1,449
Tutannauq P .....	1	196		196		Bissonnette R .....	25	1,551		1,551	
Tyerman G .....	1	55		55		Blaine D .....	25	1,500	268	1,232	
Tyerman G .....	1	625			625	Bloch F .....	25	302		302	
Ulch T N .....	1	125		125		Bourgeois G .....	25	656		656	
Ulyot G .....	1	630		387	243	Bozet G .....	25	350		350	
Uyeyama S .....	1	2,627	2,627			Brassard R .....	25	600			600
Valade A .....	1	1,396			1,396	Breuer A .....	25	1,500		110	1,390
Vezina R .....	1	510		510		Breuer A .....	25	2,146		2,146	
Vezina R .....	1	666		666		Brown C .....	25	1,500		556	944
Vigeant S .....	1	746	81	665		Burart R .....	25	1,100	375		725
Vincent A G .....	1	249		249		Campbell N .....	25	1,700		1,700	
Wade S .....	1	854		854		Carlisle R .....	25	3,270	85	3,185	
Wagner S .....	1	74			74	Carbonneau B .....	25	1,738		616	1,122
Walker J M .....	1	882	882			Carpentier E .....	25	1,260			1,260
Walker L J C .....	1	514		514		Carreiro R .....	25	17			17
Wang E B .....	1	50	50			Chaplin D .....	25	17		17	
Warden J H .....	1	386		386		Chouinard G .....	25	35			35
Washbrook D A .....	1	357			357	Clark L .....	25	186		1	185
Watson B .....	1	3,547			3,547						
Watson K R .....	1	555		541	14						



## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
EXTERNAL AFFAIRS—Continued											
Canadian											
International											
Development Agency—Continued											
Collier A.....	25	1,500	768		732	Laidlaw A.....	25	117			117
Collier V.....	25	1,500		1,500		Lake G.....	25	800	357		443
Collin P.....	25	1,500	451		1,049	Lalande R.....	25	500		500	
Comber G.....	25	109		109		Lalonde R.....	25	265		265	
Cote C.....	25	120		120		Lan J.....	25	4,435		4,435	
Cuthbertson F.....	25	1,200	206		994	Lang E.....	25	2,037		329	1,708
Dare B.....	25	26		26		Latulippe C.....	25	1,500	399	1	1,100
Darnel B.....	25	600		600		Leblanc G.....	25	1,441		191	1,250
Dawes F.....	25	2,500		477	2,023	Lequin P.....	25	250	4		246
Desgroschilliers M.....	25	2,467		2,467		Lessard R.....	25	22		22	
Desruissaux J.....	25	250			250	Lessard M.....	25	111			111
Desrosier P.....	25	5			5	Lobsinger J.....	25	1,750		767	983
Dimmell R.....	25	525			525	Lortie P.....	25	175		175	
Donovan G.....	25	875		875		Macdonald B.....	25	902			902
Dorais L.....	25	1,000			1,000	Maione R.....	25	52			52
Dowswell W.....	25	4,200	1,402		2,798	Mathier A.....	25	1,000		1,000	
Draper M.....	25	1,500		759	741	McGrath T.....	25	1,367		339	1,028
Drouin M.....	25	899		899		McGraw J.....	25	1,660	466		1,194
Dubois A.....	25	1,300		272	1,028	Melanson R.....	25	2,151		2,151	
Dubuc G.....	25	698		698		Messier M.....	25	2,000		271	1,729
Duran G.....	25	825		825		Metivier J M.....	25	800		800	
Esselmont M.....	25	433		433		Miller J.....	25	2,000		2,000	
Faguy M.....	25	450	9		441	Miller J.....	25	1,000		1,000	
Faucher M.....	25	1,000	573		427	Moisan D.....	25	25			25
Ferguson S.....	25	50			50	Monaghan W.....	25	2,453		2,453	
Foster J.....	25	1,248		249	999	Morrow C.....	25	1,172	950	222	
Free S.....	25	1,500	248		1,252	Neddow W.....	25	2,701			2,701
Gagne N.....	25	1,800		1,800		Nobbe C.....	25	300	300		
Gauvreau E.....	25	4,242		4,242		O'Neare P.....	25	3,697		3,697	
Gnaedinger J.....	25	1,200			1,200	Periard J.....	25	730			730
Gorman J.....	25	400		99	301	Perinbam L.....	25	224		151	73
Graham J.....	25	1,150	84		1,066	Pilgrim J.....	25	1,679			1,679
Gravel J.....	25	3,425		3,425		Poplawskie A.....	25	96		96	
Greenwood T.....	25	185		185		Power N.....	25	1,400		1,400	
Grier J.....	25	2,000		2,000		Power N.....	25	100	100		
Guenard M.....	25	127	127			Quesnel J.....	25	150	150		
Guerin J.....	25	1,268		1,268		Ricard R.....	25	882	878	4	
Guillemette J.....	25	121			121	Richard G.....	25	810		810	
Haack F.....	25	1,147			1,147	Rivard R.....	25	1,200		41	1,159
Harris B.....	25	83	83			Ritchie J.....	25	41	41		
Haines P.....	25	1,200			1,200	Robertson I.....	25	100		100	
Head R.....	25	500			500	Robertson I.....	25	200			200
Heim H.....	25	104	104			Ronberg W.....	25	1,200	294		906
Herrmann K.....	25	547		547		Ross B.....	25	2,000			2,000
Hoges R.....	25	1,600		121	1,479	Ruszkowski J.....	25	650			650
Horin L.....	25	50	50			Santiago Z.....	25	650			650
Houle N.....	25	196		196		Saper A.....	25	1,000			1,000
Houle N.....	25	2,426		1,070	1,356	Shales D.....	25	450			450
Houliston P.....	25	500			500	Sharpe G.....	25	900			900
Jackson V.....	25	405		405		Shea J.....	25	100			100
Jasmin N.....	25	150			150	Sicard P.....	25	515		515	
Jeanneret C.....	25	27		27		Sloan F.....	25	950		950	
Jenkins S.....	25	6			6	Smith A.....	25	1,612		1,612	
Jolly R.....	25	850	199		651	Smith P.....	25	400			400
Keithlin D.....	25	3,000	3,000			Smith H.....	25	100			100
Khiani S.....	25	100			100	Stanley W.....	25	400		400	
Kramer G.....	25	1,200	441		759	Theoret R.....	25	760	760		
Kritsch J.....	25	1,500	333		1,167	Therien N.....	25	443		443	
Labrecque A.....	25	19		19		Timmins O.....	25	2,000			2,000
Lafond R.....	25	350		350		Toller J.....	25	2,000	233	1,767	
						Valere E.....	25	75		26	49
						Vinette A.....	25	400	209		191
						Voyer C.....	25	4,017	4,017		

	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
Name		\$	\$	\$	\$
EXTERNAL AFFAIRS— <i>Concluded</i>					
Canadian					
International					
Development Agency— <i>Concluded</i>					
Walker G .....	25	1,054		179	875
Weltman M .....	25	250			250
Westdal C .....	25	1,500		548	952
Wiles R .....	25	200			200
Williams M .....	25	150			150
Williams P .....	25	298	298		
Wood D .....	25	4,534		4,534	
Wright P .....	25	778		778	
Yendall E .....	25	499		499	
		177,485	21,292	80,307	75,886
FINANCE—					
Auditor General					
DeSouza S X .....	W/C	1,102	1,102		
Kemball P .....	15	750	750		
Khalil E T .....	15	300	300		
MacDonald M .....	15	495	495		
Roy J .....	15	300	300		
		2,947	2,947		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Beardy S .....	5	3	3		
Bueneman E .....	5	100	100		
Edmonds L .....	5	2,000		*2,000	
Good R S .....	5	790		*790	
Indian Arts & Crafts Society of British Columbia					
Indian	5	2,500		*2,500	
Homemakers Association of British Columbia	5	12,500		*12,500	
Linklater R .....	5	150		*150	
MacIntosh G .....	5	45	45		
MacLeod C .....	70	13	13		
Malassina College	5	886	886		
Marzolf H .....	5	270		*270	
McDonald M .....	5	200		*200	
Naysmith J K .....	1	801	801		
Nicholson J D .....	5	10	10		
Pasco R .....	5	9,588		*9,588	
Rankin B .....	5	100		*100	
Reithoffer G .....	5	116		*116	
Sandhu D .....	5	200		*200	
Sinclair S .....	5	150		*150	
Spalding L .....	5	26		*26	
Thomas V .....	5	800		*800	
Zacharius S .....	5	150		*150	
		31,398	1,858	29,540	
INDUSTRY, TRADE AND COMMERCE					
Andrigo R F .....	1	57			57
Archambault M .....	1	74			74
Aubin A C .....	40	112	112		
Augustin C .....	1	17	17		
Beck M G .....	1	97	97		
Belisle J A .....	1	130	30		100
Boire R A E .....	40	198	198		
Bonthran W J .....	1	248			248
Bradford J C .....	1	2,425			2,425
Burbridge J K .....	1	2,142	2,142		
Butler D C .....	1	370	370		
Carbonetto B .....	40	12			12
Cooper D E .....	1	189			189
Craig R W .....	1	1,095			1,095
Cross W A .....	1	108			108
Dorrett R H .....	1	373			373
Duval J .....	1	575			575
Earle W .....	1	31	31		
Gilbank J .....	1	266			266
Grantham J .....	1	92			92
Guerin M .....	1	265	265		
Guy H W .....	1	864			864
Harrison J L .....	1	4	4		
Himmelsbach H J .....	1	1,003			1,003
Horne H P* .....	1	31	31		
Johnston K R .....	1	14			14
Kilpatrick R A .....	1	523	523		
Kneale J .....	1	333			333
Lafleche A .....	40	176	176		
Lambert G .....	1	797			797
Lee R D .....	1	192			192
MacGregor K .....	40	896			896
Male J .....	1	250			250
Marsden—Dole P .....	1	38			38
Martin L .....	1	409	409		
Matthew R M .....	1	907			907
McGuinness P J .....	1	328	328		
McKennirey J J .....	1	92			92
McKeogh R .....	40	235	235		
McLachlan J P .....	1	51			51
McNairnay H .....	1	33			33
Meyer J .....	1	31	31		
Michaud J P .....	40	39	39		
Moisan R .....	40	114			114
Mott D .....	1	231	231		
Motta J B .....	1	742	742		
Munro K .....	1	70	70		
Patterson J W .....	1	296			

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE— <i>Concluded</i>											
Von Finckenstein						Dickson D M	1	695		695	
O	1	202	202			Dube J	302	300		300	
Walsh F P	1	561	561			Dubrule F	31	20			20
Watson M B P	1	154	154			Duffy P S	1	250			250
Watt C A	40	51			51	Dunlap D	30	69			69
Welk W J	1	35	35			Dupont G	1	370		370	
Welsh J D	1	30			30	Elton T	25	300			300
Wilson C	1	750		750		Ewaschuk E	1	125			125
Wood G W	1	66			66	Fien C	1	54			54
						Fitzgerald G	1	82			82
						Fogarty K H	1	249		249	
						Formby T	1	10			10
						Froomkin S	1	250			250
		23,711	7,212	1,052	15,447	Frost A J	31	409			409
Statistics Canada						Halpin J	1	8		8	
Castonguay A	75	200		**200		Handfield F	1	800		800	
Fletcher S L	75	199			199	Heald D	302	1,958		1,958	
Goodings D	75	200		200		Hendery F	1	500		500	
Hartney M P	75	300			300	Hutcheon H E	1	567			567
Issa M	75	160		160		Jackett W	302	231			231
Jones M E	75	297			297	Killeen G P	303	750			750
Krotz B	75	100		100		Lalonde G	1	76			76
Lane C	75	125			125	Lander C R	1	567			567
Lefebvre J J M	75	22	22			Leclair R	1	9			9
Lusick M D	75	41			41	Ledain G	302	1,829		1,411	418
McCaw L A	75	878			878	Leger R	1	2,000		2,000	
McInnes B C	75	250			250	Letang J D	30	300			300
Nieman L N	75	250			250	Letellier J	1	2,009		2,000	9
Pickering I	75	100		100		Lewis D	1	23			23
Pickrem H L	75	50			50	MacKinnon S	1	55			55
Quinney V	75	600			600	MacLean H	1	1,059			1,059
Rainville C	75	200			200	Maddison H B	305	950			950
Rhoades D	75	297			297	Mahoney M	302	438			438
Ross M A	75	120			120	Marceau L	302	150			150
Satin A	75	19			19	McFadyen E A	303	50			50
Sauriol S	75	217		<sup>(1)</sup> 217		Mompert C	1	200		200	
St John-Jones L						Moore R G	1	450		450	
W	75	275			275	O'Brien P S	1	616			616
Stone L O	75	199			199	O'Sullivan F	1	493			493
Strauss E E	75	13			13	O'Sullivan J F	303	600			600
Tetlow R	75	1,000			1,000	Oxner S	25	125			125
Tremaine M	75	100		100		Paul R	1	2,000		2,000	
Underhay J B	75	1,155			1,155	Phelps M	1	83			83
						Pratte L	302	1,288			1,288
		7,367	22	1,077	6,268	Prociuk A W	31	663		13	650
JUSTICE						Scollin J A	1	207			207
Auclair F	1	331			331	Sgayias D	1	43			43
Avery J C	1	22		22		Smith J B	1	48			48
Barrington B G	1	30			30	Soper P L	303	1,000		1,000	
Belair L	1	8			8	St. Amand A	1	170		170	
Belisle R H	30	423			423	St. Onge R	30	12			12
Belleville M	1	331		331		Taylor D E	31	34			34
Boisvert M	30	150			150	Thibault D	1	170		170	
Campbell D	1	250		250		Thurlow A	302	43			43
Cattanack A A	302	500		500		Urie J	302	664			664
Chasse K	1	267			267	Verneau A	15	130			130
Chouinard J	303	4,307		2,714	1,593	Walsh A	302	303			303
Cleland G	1	50		50		Whitson D	1	47			47
Collier F V	302	2,239			2,239	Wilson C J	1	50			50
Dawe V	25	117		117		Wilson R J	1	31			31
Decory F	302	964		138	826	Wruck H M	1	91			91
Delage J	1	200			200						
								37,262		18,416	18,846

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
<b>LABOUR</b>						Anderson S.....	5	60			60
Agar M.....	1	300		300		Antic V.....	15	987	987		
Ancil J L.....	1	300		300		Armstrong G H.....	5	470	470		
Arbeau J C.....	1	300		300		Asselin R.....	5	100		100	
Archambault M.....	1	500		500		Arsenault E.....	15	1,548		1,548	
Armstrong R.....	1	250	250			Bagnall B.....	5	110		110	
Bancroft S M.....	1	200		200		Baillargeon L.....	15	1,126		1,126	
Barcil J.....	1	300		300		Bain J.....	1	346	346		
Bayer F J.....	1	400		400		Baker L.....	5	30	30		
Boucher M.....	1	500		500		Baker L.....	5	60	60		
Currie H.....	1	185	185			Baker S L.....	5	280		280	
Decheverry F.....	1	500		500		Ball M E.....	5	13	13		
Deslonchamps Y.....	1	500		500		Barber M D.....	5	248		248	
Drover G F.....	1	250		250		Barrington W C.....	5	350		*350	
Eaton J K.....	1	2,000	2,000			Barron J P.....	5	301	301		
Gardner R A.....	1	500		500		Beaton C A.....	5	269	269		
Gascon J M.....	1	150		150		Beaulieu J.....	5	200		200	
Hull C P.....	1	500		500		Beaupre B.....	5	1,200		1,200	
Koppel A E.....	1	200		200		Begin L.....	20	45	42		3
Lacroix J.....	1	150		150		Belfer B.....	1	5		5	
Lane D M.....	1	150		150		Bent J R.....	5	50			50
Lapare L.....	1	300		300		Berthiaume J.....	5	350		350	
Lapointe C.....	1	500		500		Best J C.....	1	2,750	2,750		
Leger L.....	1	500		500		Bigras M.....	5	200		200	
Mainwaring J.....	1	3,053	3,053			Blackburn D.....	5	300			300
McDermott M.....	1	500		500		Blanchard D.....	5	40		40	
Miller R C.....	1	600		600		Boles B.....	5	75		75	
Munro J J.....	1	2,108	2,108			Bouchard J M.....	5	160		160	
Murray W W.....	1	250		250		Bouzi J C.....	5	400		400	
Muzzeral R M.....	1	300		300		Bowell C.....	5	500			500
Noel L.....	1	400		400		Boychuk D.....	5	110		110	
Parsons R E.....	1	300		300		Boyle D.....	5	55		55	
Pichette G.....	1	400		400		Bradshaw J R.....	15	325		325	
Platonow N.....	1	250	250			Briffett B.....	5	150			150
Poirier C E.....	1	500		500		Brophy O.....	1	100		100	
Poirier M.....	1	400		400		Brophy O.....	5	225		225	
Post Office						Brown R.....	5	150	150		
— Fredericton.....	1	100		100		Brown J.....	5	427	427		
— Halifax.....	1	48		48		Bufo K.....	15	275	275		
— London.....	1	50		50		Bruchet D.....	5	150	150		
— Montreal.....	1	179		179		Bruchet D.....	5	270	270		
Reid L F.....	1	800	800			Buffie O.....	5	589	589		
Rowan W.....	1	300		300		Burford V.....	5	30		30	
Snelgrove G.....	1	400		400		Butt R.....	5	122		122	
Tennant R.....	1	29	29			Butler G.....	5	150			150
Thompson W B.....	1	400		400		Cahill A.....	5	100			100
Trudel Y.....	1	300		300		Caldato R.....	15	500	178		322
University of						Cant D.....	5	200			200
— Toronto.....	1	12,000	12,000			Cardinal L.....	15	3,875	2,536		1,339
Varin R A.....	1	500		500		Carroll L D.....	15	152		152	
Viola F.....	1	500	500			Charette M.....	5	73			73
		34,102	21,175	12,927		Cheff P.....	5	150		150	
						Cherry J.....	5	145			145
						Clark S D.....	5	62	62		
						Conley L.....	1	240		240	
<b>MANPOWER</b>						Corio A.....	15	78	78		
<b>AND IMMIGRA-</b>						Cormier D.....	5	75			75
<b>TION</b>						Corrigan R J.....	1	250	250		
Adriano C T.....	15	779	661	118		Cote J C.....	5	100		100	
Aerts C.....	5	230		230		Cox B M.....	15	100		100	
Alain P.....	5	400		400		Curry J.....	5	260		260	
Allard D S.....	1	2,503		2,503		Davidson C.....	5	150		150	
Allen E E.....	15	402	402			Day M L.....	15	126		126	
Anderson F.....	5	191			191	Daybutch S.....	5	9			9



## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
MANPOWER AND IMMIGRA- TION—Continued						Johnson H J D .....	15	150	150		
Dawe L .....	5	150			150	Johnson I E .....	5	898	898		
Delisle J P .....	15	380	380			Jolicœur F .....	5	350		350	
Dewan G P .....	15	68	68			Joyce L D .....	15	543	90	453	
Diotte P .....	5	9	9			Kadi M .....	15	424	120	304	
Dobney R W .....	5	270		147	123	Kaufman L A .....	5	95			95
Dore J Y .....	5	6			6	Kent J B .....	5	80	80		
Dowbiggin E .....	15	70	70			Kine R .....	20	8	8		
Dowswell L B .....	15	850		850		King D .....	15	125		125	
Drapeau S J .....	15	100		100		Kingdon J .....	5	200	200		
Dubuc M .....	5	85			85	Kinsley R .....	5	250			250
Duncan V .....	5	351		351		Kirkress R .....	5	300		**300	
Dunne P J .....	5	291		291		Klassen A .....	5	358	358		
Dyment B .....	5	23		23		Klein J .....	1	200	200		
Earle P .....	5	150			150	Koeltz D C .....	5	60		60	
Edwards S .....	5	510			510	Kramer O .....	5	65		65	
Elku S .....	15	1,000			1,000	Krupka I .....	1	171	171		
Ellis E .....	1	437		437		Ladd R K .....	5	500		500	
Ellis J .....	5	345		345		Lageer E .....	5	315		315	
Ellis H B .....	1	21		21		Laité L .....	5	422		422	
Evetts M J .....	15	3,146	3,023	123		Lalonde J W .....	5	10			10
Faubert D .....	5	900		900		Land S T .....	15	1,350		1,350	
Ferguson A B .....	5	110			110	Larche M .....	15	100		100	
Firth E .....	5	50		*50		Lebane J C .....	15	1,534		1,534	
Foster A .....	5	208			208	Leblanc P .....	5	75			75
Fox C L .....	15	1,972		1,972		Lee A .....	5	60		60	
Fraser R .....	5	24		24		Lessard G .....	15	145		145	
Fru P .....	1	241	241			Letkeman C .....	5	900		900	
Gagne F T .....	1	800	800			Levesque S .....	5	71			71
Gagnon R .....	5	130		130		Lilius P A .....	15	765		765	
Gallant F .....	5	117	117			Loder T .....	5	150			150
Gardner W .....	5	295		295		Lowe G C .....	5	76		76	
Gill T .....	5	75		75		Lussier L .....	5	117		117	
Glynn T D .....	5	76		76		Lygo D C .....	15	1,075	1,075		
Gormley M .....	5	150			150	Lynch J .....	5	100			100
Gosine H .....	1	379			379	MacDonald C .....	15	128		128	
Granacki D L .....	5	426	426			MacIsaac R .....	5	75			75
Grass P .....	5	360		360		McKenzie E P .....	5	289	289		
Gullion D M .....	5	20	20			McKenzie L .....	5	340		340	
Gutzman J R .....	5	65		65		Mackie R N .....	5	150		150	
Haley J C .....	5	75	75			Malhotra Y .....	15	287	287		
Hall E E A .....	5	401	401			Mansell S .....	5	21		21	
Hall S .....	5	325	275	50		Marcotte E .....	5	85		85	
Hammond F .....	5	70			70	Mathews S M .....	5	1,000		1,000	
Hann M .....	5	316	316			McCarthy J T .....	15	723		723	
Harris B .....	5	455		455		McCormack E A .....	5	401	401		
Hawsam R B .....	5	406	406			McCourt A R .....	5	75		75	
Hebert R .....	1	350		350		McLaren J G .....	5	300		300	
Henderson H V .....	5	299	299			McLaughlin B .....	1	500		500	
Henri V .....	5	300		300		McLean J G .....	15	1,140		1,140	
Hetherington R E .....	15	4,500	2,351		2,149	McMichael L .....	15	100		100	
Hey D K .....	5	62		62		Medway B .....	15	100		100	
Hicks T .....	5	50			50	Menassa G .....	15	2,361	2,361		
Hird R .....	20	25	25			Meikle G .....	5	380		380	
Hiser-Roden J .....	5	130			130	Mesheau D .....	15	150		150	
Horner B .....	5	1,000		1,000		Miller I .....	5	55		55	
Horseman G .....	5	160		160		Mills J .....	5	1,000		1,000	
Howard J .....	5	150			150	Mitchinson J R .....	15	1,500		1,500	
Huneault J P .....	5	30		30		Moffatt W H .....	1	274	274		
Janecek M .....	5	416	416			Monroe D S .....	5	372		372	
Jessome B L .....	5	406	406			Moses T A .....	15	11	11		
Johnson C .....	5	150			150	Murphy J .....	5	450		*450	
						Murphy N F .....	5	404	404		
						Myatt D .....	15	1,892		1,892	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
MANPOWER AND IMMIGRA- TION—Concluded						Skreptiak M .....	5	200		200	
Nadeau J .....	5	230		230		Slade J .....	5	150			150
Nalderett L .....	5	150	150			Smith P .....	5	300		*300	
Nelles J .....	5	150		150		Snow B C .....	5	290			290
Noiseaux M M .....	5	300		300		Sobkow J A .....	20	350	350		
Nowicki F .....	5	2,300	1,600	700		Sopko J .....	5	65	65		
Obrien J .....	5	100		100		Soucie M .....	20	184	184		
O'Donnell N E .....	5	269	269			Southin C .....	5	50	50		
Olson M .....	1	350		350		Sparks O .....	5	60		60	
O'Neill M .....	5	100		*100		Sparrow D .....	5	476	476		
Osicki G .....	5	167	167			Spence W L .....	5	376	376		
Ottenbreit A .....	5	27	27			St. Cyr J .....	5	150		*150	
Ouellet Bois C .....	5	150		150		Stepanuk V .....	1	66		66	
Ouellette C S .....	15	100		100		Stewart C E .....	5	203		203	
Ouellette J M .....	15	150			150	St. Pierre G .....	20	80		80	
Owen P A .....	5	400	400			Sullivan R E .....	15	1,000		1,000	
Paradis G .....	5	67		67		Surran M .....	5	50		50	
Patenaude W .....	5	7	7			Susut S .....	5	500		500	
Payne W .....	5	185		185		Switzer J .....	5	295	295		
Perrault J D .....	5	150			150	Tansley D .....	20	250	250		
Peters J .....	5	150			150	Tatley J D .....	5	410	410		
Piche D .....	5	30		30		Taylor I .....	1	200		200	
Pickersgill A .....	5	150			150	Thompson I .....	15	1,233	793	440	
Pike J N .....	5	360	360			Thompson R .....	5	90		90	
Pilon C .....	5	450		350	100	Tooley W .....	5	200			200
Playne H E .....	5	28	28			Turenne D .....	5	175		175	
Plouffe E .....	5	350	350			Unka D .....	5	244		244	
Plourde G .....	5	218		218		Upshon H P .....	15	811		811	
Post E .....	15	250	250			Ursan J .....	20	8	8		
Purdy J .....	1	150		150		Vallee S .....	15	200		200	
Purdy S R .....	5	154	154			Valliant H .....	5	200	200		
Quitsaulik R S .....	5	450	29	*421		VanderGuard W .....	5	250		250	
Radstaak P .....	5	360	360			VanHavelbeke R .....	5	57		57	
Radu J .....	5	55		55		VanStaalduinen					
Ramsey R G .....	5	400	400			W J .....	15	490		490	
Raskin C .....	15	2,260		400	1,860	Vick A .....	5	93	93		
Rattay P .....	5	52		52		Waffen W .....	5	61		61	
Reddick P M .....	5	249	249			Wales R A .....	5	145		145	
Reijnen C .....	15	350		350		Walsh S .....	5	100		100	
Rhem R .....	5	100		100		Walters J K .....	5	477	477		
Richard G .....	5	150			150	Walton W B .....	15	780		780	
Robertson L .....	5	80			80	Watson G E .....	5	6		6	
Robinson H A .....	1	64			64	Way U .....	5	40	40		
Rockliffe G .....	15	10		10		Whippler M D .....	5	86		86	
Roddis J S .....	5	78		78		Whitmore C .....	1	150			150
Rogers C F .....	15	1,600	1,600			Williams H .....	5	260		260	
Roy J .....	5	500		500		Williamson G R .....	5	55		55	
Rutledge L .....	5	140	140			Winram A R .....	5	340		340	
Ruttan R J .....	5	200			200	Woodford E H .....	15	399	40	359	
Sager S M .....	5	600		600		Wordstall S G .....	5	230			230
Salsbury J .....	15	15		15				116,456	41,577	60,642	14,237
Sampson R .....	5	100			100	NATIONAL DEFENCE					
Sant P A .....	5	389	389			Franklin C I .....	1	60		*60	
Schroh G P .....	15	1,338		1,338		Pasch R .....	1	60		*60	
Sellon L .....	5	50		50		Pasch R .....	1	40		*40	
Settee P .....	5	199	199					160		160	
Sharkey J A .....	5	2,010		2,010							
Sheardown J V .....	15	925	925								
Shitilian K .....	15	120	120								
Sigurdson K .....	15	4,273	500	3,773							
Sinnott C J .....	20	620		620							

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$
<b>NATIONAL HEALTH AND WELFARE</b>					
Adams H .....	15	313		313	
Alikashuak A .....	15	200		200	
Amitook A .....	15	200		200	
Amos J .....	15	700		700	
Anaviapiak R .....	15	200		200	
Anderson G .....	15	150		150	
Arsenault J J .....	15	5		5	
Barton E .....	15	210	210		
Beardy I .....	15	5		5	
Beatty C .....	15	300		300	
Bowman J .....	15	5		5	
Bushie C .....	15	30		30	
Cassar M .....	15	150			150
Constant E .....	15	50		50	
Copley D .....	15	500	500		
Cowley I .....	15	50		50	
Duck D .....	15	40		40	
Enzo A .....	15	250		250	
Fairall O .....	15	200		200	
Fox R .....	15	100			100
Gooding D .....	15	350	350		
Henry P .....	15	300	300		
Highway E .....	15	474	149	325	
Houghton D .....	15	300		300	
Johnson C .....	15	150		150	
Kavanaugh A .....	15	115	115		
Kilabuk I .....	15	400		400	
Kytwayhat A .....	15	81		81	
Lavery C .....	15	250		250	
Lepine R .....	15	125	125		
Mahoney D .....	15	365		365	
McKay S .....	15	75		75	
McLeod S .....	15	250	250		
Meyer C .....	15	120	120		
Mingeriak K .....	15	400		400	
Moar A .....	15	1,057	1,050	7	
Morrison S .....	15	300	300		
Nashalik R .....	15	200		200	
Opekokew S .....	15	90		90	
Paye R .....	15	25	25		
Pinguartok M .....	15	400		400	
Rogers F .....	15	100		100	
Sandfly J .....	15	60		60	
Savard S .....	15	532		532	
Sawyer D A .....	45	29		*29	
Spense V .....	15	50		50	
Tatatopik T .....	15	400		400	
Tickle R .....	15	1,000		1,000	
Walsh S .....	15	150	150		
Wiebe C .....	15	343	343		
Willekes N .....	15	180	180		
Williams L .....	35	100			100
Zentler M .....	15	350	350		
		12,779	4,517	7,912	350

## Status of Women

Williams Susan	65	623		623
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Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$
<b>NATIONAL REVENUE</b>					
<b>Customs and Excise</b>					
Abraham A .....	1	193	193		
Allen R .....	1	10			10
Bacho J A .....	1	3	3		
Beaupré W .....	1	31	31		
Brown P J .....	1	178	178		
Bruce J .....	1	52			52
Bustard B .....	1	206	206		
Calimlin C .....	1	150	150		
Cameron D .....	1	109	109		
Clinch M R .....	1	1,000	1,000		
Crawford D .....	1	150	150		
Davidson T .....	1	1	1		
Daniel P .....	1	4	4		
Davies S .....	1	8	8		
Denis G .....	1	289	289		
Derepentigny J W A .....	1	21			21
Desbiens C .....	1	65	65		
Egner W J .....	1	30	30		
Fedor S J .....	1	17			17
Fleming B E .....	1	250	250		
Gates R .....	1	1	1		
Gaudet G A .....	1	4	4		
Gingras A .....	1	400			400
Girard J P .....	1	152	152		
Gustafson G .....	1	18	18		
Hlaing N .....	1	5	5		
Hoyland D .....	1	109	109		
Hoyt D .....	1	62	62		
Huurman P .....	1	1,440	1,440		
Keenan N .....	1	500	500		
Kiefl J M .....	1	304	304		
Lauzon J M .....	1	34	34		
Leblanc G .....	1	8	8		
Leblanc R N .....	1	7			7
Lee W .....	1	104	104		
Legacy M R .....	1	125	125		
Leigh J N .....	1	43	43		
Levesque R .....	1	4	4		
MacCabe G .....	1	300			300
Maclean R A .....	1	53	53		
Mailhot J .....	1	11	11		
Marchand J .....	1	1	1		
McKain G R .....	1	34	34		
McMahon M .....	1	54	54		
Morris M .....	1	3	3		
Mundt G .....	1	8	8		
Murray E .....	1	8	8		
Nesbitt D .....	1	103	103		
Ouellet R M .....	1	2	2		
Pilote M .....	1	930	930		
Perrault M .....	1	5	5		
Randle J E .....	1	14	14		
Rodrique C .....	1	5	5		
Sawyer B .....	1	975			975
Segodnia G T .....	1	109	109		
Small S .....	1	84	34		50
Smyth E .....	1	300			300
Thomson R K .....	1	200	200		
Walker R .....	1	3	3		

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
<b>NATIONAL REVENUE—</b>											
<b>Customs and</b>											
<b>Excise—Concluded</b>											
White B G .....	1	450	450			Campbell M J .....	1	50		50	
Wilson D .....	1	215	215			Carter W N .....	1	31		31	
Wimble J .....	1	28	28			Cartner P .....	1	200			200
Wistaff R L .....	1	1	1			Cartwright A .....	1	300			300
		9,983	7,851	1,715	417	Chan B Y .....	1	181		181	
						Chan M .....	1	156		156	
						Chandoiseau B C .....	1	31		31	
						Chapman A .....	1	33		33	
						Chappell E C .....	1	33		33	
						Charest E .....	1	245			245
						Charters D .....	1	33		33	
						Chedore W .....	1	75		75	
						Chenier J .....	1	174		**174	
						Chenier T G .....	1	6		6	
						Chevrier N .....	1	160		160	
						Chicas T .....	1	175		175	
						Choo J S .....	1	34		34	
						Choo P T .....	1	31		31	
						Clark H .....	1	60		60	
						Clarke B L .....	1	200			200
						Clarke D .....	1	55		55	
						Clay S .....	1	50		50	
						Collins G .....	1	112		112	
						Comerford W .....	1	90		90	
						Connors J .....	1	306		306	
						Cordick P .....	1	200			200
						Cornish C .....	1	355		355	
						Cornish K B .....	1	23		23	
						Coulson C .....	1	32		32	
						Coulter A .....	1	31		31	
						Craddock K H .....	1	290		290	
						Cropo E S .....	1	329		329	
						Cudmore M .....	1	30		30	
						Curry C .....	1	301		301	
						Cutts J .....	1	31		31	
						Davidson R .....	1	151		151	
						Dean E A .....	1	560		560	
						Delong K .....	1	50		50	
						Deveson K .....	1	30		30	
						Dilly W .....	1	332			332
						Donkworth D .....	1	21		21	
						Dougan B .....	1	400		400	
						Drouin R .....	1	350		350	
						Dubois F R .....	1	242			242
						Dubois J .....	1	500			500
						Duplantie R .....	1	29		29	
						Dupuis N .....	1	40			40
						Durnin R .....	1	175		175	
						Eggen R .....	1	25		25	
						Embury C .....	1	342			342
						Emery P .....	1	1,000			1,000
						Enns J M .....	1	86		86	
						Evanan M .....	1	28		28	
						Evans B .....	1	200		200	
						Evans M G .....	1	151		151	
						Ezekiel B .....	1	150			150
						Farey R .....	1	320			320
						Ference J .....	1	30		30	
						Field J .....	1	50		50	
						Finn K .....	1	250		250	
						Flanagan B .....	1	6		6	
						Flegal H J .....	1	550		550	
						Fleming R .....	1	200		200	
<b>PARLIAMENT</b>											
<b>House of Commons</b>											
Small A .....	5	2,835		2,835							
<b>POST OFFICE</b>											
Ali T .....	1	275			275						
Allen M O .....	1	89		89							
Allison L .....	1	50		50							
Anderson A .....	1	480		480							
Arn H .....	1	25		25							
Ashley O J .....	1	250		250							
Babineau R .....	1	50		50							
Bachelor E .....	1	335		335							
Bajus O S .....	1	510		510							
Barbeau J .....	1	250			250						
Barker P S .....	1	115		115							
Battaglia P W .....	1	500		500							
Beally R W .....	1	30		30							
Beauregard C .....	1	50			50						
Becker G R .....	1	338		338							
Belanger J .....	1	225		225							
Bell B .....	1	140			140						
Bennett J D .....	1	100		100							
Best E .....	1	31		31							
Binder R .....	1	60		60							
Bion C .....	1	30		30							
Bird S .....	1	112		112							
Bishop D .....	1	350		350							
Bittner R .....	1	362			362						
Blackford G .....	1	31		31							
Blanchard J .....	1	150		150							
Blower W K .....	1	30		30							
Bob L .....	1	205			205						
Bob L .....	1	300		3	297						
Boisvert G .....	1	100		100							
Bond J .....	1	323			323						
Bonneville A .....	1	90		*90							
Bosh Y K .....	1	160		160							
Bower W .....	1	23		23							
Brann W C .....	1	61		61							
Braye M .....	1	326		326							
Briggs G .....	1	211		211							
Brill R J .....	1	12			12						
Brown D G .....	1	31		31							
Brown R .....	1	100		*100							
Burfield M .....	1	848			848						
Burmitt T .....	1	383			383						
Bursill L .....	1	320			320						
Campbell D .....	1	48			48						



## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
POST OFFICE—Continued											
Flowers C .....	1	50		50		King R .....	1	150		150	
Forester K .....	1	30		30		Kirkpatrick I .....	1	346			346
Friesen D L .....	1	65		65		Knight W .....	1	25		25	
Fung A .....	1	30		30		Kos G .....	1	300			300
Gagnon R .....	1	160		160		Kosack I L .....	1	8		8	
Gardner R .....	1	200		200		Kryschuk B J .....	1	340		340	
Gidean A .....	1	400		400		Kryw D .....	1	321		321	
Giesse R E .....	1	440		440		Kryw D .....	1	347		347	
Gilbertson D .....	1	125		125		Kulak B .....	1	120		120	
Gilbertson F G .....	1	350		350		Kulczycki J .....	1	585			585
Gilmore D .....	1	30		30		Lachance J M .....	1	300			300
Godfrey J A .....	1	2		2		Lacroix M .....	1	25		25	
Goldsack J .....	1	29		29		Lanciaux D .....	1	125			125
Gonas E .....	1	32		32		Laroque C R T .....	1	200			200
Goodlad J .....	1	14		14		Laroque S .....	1	3		3	
Gorski E .....	1	89		89		Larose N .....	1	417			417
Graf J .....	1	212			212	Laws Q .....	1	250			250
Graham J C .....	1	125		111	14	Leaman D .....	1	275		275	
Graham R .....	1	383			383	Leaman W P .....	1	102		102	
Grant R P .....	1	29		29		Leblanc R .....	1	43		43	
Gravelle A .....	1	600		*600		Lee A C .....	1	30		30	
Groves R B .....	1	464		464		Lee C .....	1	200			200
Hamel M .....	1	250			250	Legault J M .....	1	48			48
Hamulka J .....	1	2		2		Leger L .....	1	30		30	
Hanlon L .....	1	125		125		Legrand S .....	1	35		35	
Hapin R .....	1	235		235		Leitch L .....	1	100			100
Harris E .....	1	600		600		Lemire M .....	1	33			33
Harrison F .....	1	100			100	Letourneau R .....	1	350			350
Harves K .....	1	212			212	Levac E .....	1	35			35
Hastings J .....	1	308		308		Levesque C A .....	1	100			100
Hayden L S B .....	1	438		438		Linesman R .....	1	34		34	
Hayoshi S .....	1	156		156		Logie F .....	1	645		645	
Heatherington K .....	1	326		326		Lortie M .....	1	27		27	
Hendry B .....	1	35		35		Ludvigson B .....	1	32		32	
Henry E A .....	1	353		353		Lytton M .....	1	32		32	
Henrichon M .....	1	79			79	Lytton M E .....	1	32		32	
Heritage R E .....	1	556		556		Macdonald B A .....	1	307		307	
Hiltz L .....	1	282		282		Macdonald W J .....	1	25		25	
Hinchcliffe M S .....	1	147		147		Macdougall G .....	1	250			250
Hinche T .....	1	25		25		Mackinnon N E S .....	1	128		128	
Hodgins S H .....	1	66		66		MacLaughlin F K .....	1	650		650	
Holcombe J .....	1	98			98	Maclean D .....	1	22			22
Horseman A .....	1	206		206		Macleod B .....	1	25		25	
Horvath S .....	1	442		392	50	Macpherson H .....	1	200			200
Hotte J P .....	1	33		33		Maguire A .....	1	25		25	
Huff L M .....	1	321			321	Mailloux N .....	1	100		100	
Hunt B W .....	1	16		16		Mansell R .....	1	160		160	
Hunt S .....	1	485		485		Mansour R .....	1	200			200
Illingsworth C .....	1	30		30		Martel B .....	1	500		500	
Iwan S .....	1	243		243		Martel R .....	1	30		30	
Jackson D L .....	1	4		4		Martens C .....	1	147		147	
Jackson G T .....	1	310			310	Martin A .....	1	34		34	
Jackson M .....	1	100		100		Martin R .....	1	275			275
Jacobs D .....	1	280			280	Martin R .....	1	150			150
Jenkins V G .....	1	500		500		Maskell S J .....	1	350		350	
Josey R I .....	1	22			22	Masse G .....	1	778		*778	
Judd J .....	1	180		180		Mattson R .....	1	90			90
Kaminsky D .....	1	320		320		Mault G .....	1	337			337
Kari M .....	1	26		26		Mavis A P .....	1	30		30	
Kelly J .....	1	475		475		Mawson W .....	1	361			361
Keoughan T .....	1	300		300		McCann J .....	1	27		27	
Kerr R E .....	1	31		31		McCarthy M C .....	1	285		285	

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
POST OFFICE—Continued						Prietchuk M .....	1	360			360
McConnell A .....	1	50		50		Proulx R .....	1	31		31	
McCormick G .....	1	30		30		Purdy J W .....	1	13		13	
McDonald B D .....	1	62		62		Purdy L N .....	1	14		14	
McElhoes F .....	1	13		13		Quentin B J .....	1	300		300	
McFadyn R T .....	1	346		346		Quon G .....	1	63			63
McIntosh B .....	1	25		25		Raymond S M .....	1	32		32	
McKinman J R .....	1	32		32		Rebenchuk N .....	1	280		280	
McKinnon A .....	1	500		500		Rector R .....	1	25		25	
McLaughlin N .....	1	230		*230		Regan D B .....	1	1,500		1,500	
Meadus H O .....	1	150			150	Regehr R .....	1	85		85	
Melanson E .....	1	100		100		Reidl F .....	1	5			5
Mercier J C .....	1	2			2	Reimer B A .....	1	109		109	
Metz D A .....	1	354			354	Reimer M F .....	1	85		85	
Middlemess M .....	1	434		434		Renney E .....	1	21		21	
Miller J E .....	1	340		340		Richardson P B .....	1	100		100	
Miller W .....	1	30		30		Rist H .....	1	25		25	
Millier J .....	1	275			275	Ritchie A J T .....	1	46		46	
Mills J S .....	1	150			150	Robinson L F C .....	1	30		30	
Minchen E .....	1	353			353	Rochon M .....	1	250			250
Mitchell A L .....	1	300		300		Rogers J .....	1	328		328	
Mitchell S .....	1	4		4		Rogers V .....	1	320		320	
Mitscke B .....	1	366			366	Rollins E .....	1	31		31	
Mitscke B O .....	1	365			365	Rose W H .....	1	75		75	
Mix E .....	1	31		31		Rudy F E .....	1	343			343
Moerike S .....	1	190		138	52	Sams S .....	1	150			150
Morden A .....	1	155		155		Sanders W .....	1	32		32	
Moris R .....	1	29		29		Savolaninen A O .....	1	80		*80	
Morris M .....	1	30		30		Scafer D W .....	1	556		556	
Morrison E .....	1	32		32		Schmidt G J .....	1	31		31	
Morse E .....	1	292		292		Schneider P .....	1	381			381
Morton M .....	1	280		280		Schultz A M .....	1	360		360	
Mountain R .....	1	352			352	Simard Y .....	1	115			115
Mulligan W .....	1	1,101		1,101		Slanski H .....	1	942			942
Mullin W .....	1	50		50		Smith E .....	1	500		500	
Nelson E .....	1	30		30		Smith J E .....	1	300			300
Nemeth E .....	1	44		44		Smith R J .....	1	90		90	
Newman P .....	1	319		319		Solecki D .....	1	300			300
Neilson J .....	1	31		31		Spani K M .....	1	32		32	
Neimeyer R B .....	1	172		172		Steadman R .....	1	28		28	
Nikiforuk D .....	1	30		30		Steeves K .....	1	25		25	
O'Connor A R .....	1	450		450		Steeves W .....	1	500		500	
O'Hern L .....	1	31		31		Stephen G D .....	1	100			100
Oliver J .....	1	29		29		Stephen N C .....	1	123			123
Osborne P A .....	1	100		100		Steve L .....	1	325		325	
Osmond S .....	1	75		75		Stevens M G .....	1	28		28	
Page F .....	1	341			341	Stewart K .....	1	32		32	
Page G .....	1	150		150		Stewart M .....	1	250			250
Paradis M .....	1	736		736		Stone C .....	1	200		200	
Parent A .....	1	351			351	Strachan K .....	1	361			361
Park R .....	1	31		31		Swereda L .....	1	37		37	
Parsons G .....	1	31		31		Taillon J M .....	1	100			100
Pasch R .....	1	30		30		Thomas J .....	1	31		31	
Patterson P .....	1	500		262	238	Thompson L .....	1	361			361
Penner A J .....	1	1,000		1,000		Thompson R G .....	1	100		100	
Peters R .....	1	165		165		Tischewski J .....	1	325		325	
Pfliger T .....	1	370			370	Tomiak J .....	1	175		175	
Phillips G .....	1	25		25		Tomkinson R .....	1	293		293	
Phipps R W .....	1	1,000			1,000	Toulget A .....	1	439		439	
Pierce J N .....	1	31		31		Tremblay J Y .....	1	100			100
Polak D M .....	1	250		*250		Tremblay M .....	1	41		41	
Potvin H .....	1	75			75	Trudeau F O .....	1	9			9
Pouliot L .....	1	100			100	Turlate R J .....	1	415		415	

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$
<b>POST OFFICE—Concluded</b>					
Tuttle D B L .....	1	48		48	
Uhlig J .....	1	30		30	
Uselman .....	1	14			14
Valin M .....	1	40			40
Vaughan K P .....	1	143		143	
Veitch M W .....	1	29		29	
Vermatte A .....	1	32		32	
Vermette D .....	1	100		100	
Vetro D .....	1	31		31	
Viau G .....	1	250			250
Vienneau A .....	1	400		400	
Vincent P J .....	1	150		*150	
Walterson W .....	1	16		16	
Warner C B .....	1	100		*100	
Watson V .....	1	25		25	
Watterson J .....	1	31		31	
Waymark K .....	1	180		180	
Waymark K C .....	1	150		150	
Weaver N .....	1	25		25	
Weiss E .....	1	424			424
West F A .....	1	800			800
White R .....	1	850			850
Wiebe R .....	1	90		90	
Willard S L .....	1	63		63	
Winegarden M .....	1	374			374
Wong S H .....	1	480		480	
Wood L .....	1	93		93	
Wyspinski L .....	1	350		350	
Yip T .....	1	300			300
Yurkowski W .....	1	96		96	
		75,329		47,529	27,800

**PRIVY COUNCIL**

Belisle G .....	1	105		*105	
King P .....	1	16			16
		121		105	16

**PUBLIC WORKS**

Haywood A R .....	5	200		200	
Highgate C .....	5	400	400		
Lawson W E .....	1	290			290
Logan P R .....	5	50		50	
Russell R .....	10	40		*40	
		980	400	290	290

**SCIENCE AND  
TECHNOLOGY****National Research  
Council**

Davison J I .....	5	27	27		
Swisberg M .....	5	355	355		
		382	382		

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$
<b>SECRETARY OF STATE</b>					
Bastien D .....	30	116			116
Battiste C .....	35	8	8		
Broomfield R .....	15	150	150		
Cashim R .....	35	150			150
Cheng M .....	30	5,000			5,000
Eriks H .....	35	7		7	
Gile L .....	35	169	169		
Golsmith J .....	1	9		9	
King I .....	35	120			120
Lewis N .....	30	16	16		
Lyman P .....	1	286			286
McLeod E .....	35	700			700
McPhee M .....	35	125	125		
Morin H S .....	30	1	1		
Nemeth M .....	30	378			378
Pard G .....	30	69		69	
Pichon H .....	30	157	157		
Roteles J .....	35	240			240
Scully B .....	35	8			8
Tadros C .....	15	65			65
Thompson P .....	35	34		34	
Warnock L .....	35	54		54	
Wraight L .....	1	180	180		
		8,042	979	7,063	

**National Library**

Wingham J .....	80	82			(2) 82
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**National Museums**

Landry S .....	85	4,562			4,562
McQueen J .....	85	71			71
Rider D G .....	85	800	800		
Shaw C .....	85	100	100		
Thrasher W .....	85	25		25	
Tropea R .....	85	500	500		
Woods R .....	85	96			96
		6,154	1,400	25	4,729

**Public Archives**

Taylor H A .....	95	125			(3) 125
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**Public Service****Commission**

Bélanger F .....	115	850			850
Christie R .....	115	350	64	286	
Côté S .....	115	300	300		
Couillard L .....	115	200			200
Duclos G G .....	115	8,000	5,411	2,221	368
Gagnon S .....	115	70		70	
Goyer J .....	115	350			350
Grant J .....	115	200	200		
Grosse G R .....	115	335			335
Hall M .....	115	145	145		
Hickey J .....	115	100			100
Kelsell J .....	115	4,000	3,978	22	
Leblanc R A .....	115	100			100

## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78	Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$			\$	\$	\$	\$
SECRETARY OF STATE— <i>Concluded</i>						Clarkson L R .....	5	75	75		
<b>Public Service</b>						Compton G .....	5	50	50		
<i>Commission—Concluded</i>						Corbett M E .....	5	13	13		
Mac Faire J .....	115	450		450		Crockett A .....	5	450		450	
Pascal N .....	115	300		300		Crossman H .....	5	150		150	
Plenikett J L .....	115	1,000	722	278		Davidson J .....	5	8		8	
Setridge M .....	115	335	335			Dawe D .....	5	309	309		
Tittlet T .....	115	175	175			Deom Dr P .....	5	102			102
Vaughan M .....	115	250	247	3		Edwards CAM .....	15	30	30		
Wallace P .....	115	200	143		57	Fan D .....	5	329		329	
Warren H .....	115	335	335			Farrette C .....	15	8		8	
Watson B .....	115	200	200			Garceau L .....	5	350			350
Whetung E .....	115	250		250		Geraghty B .....	5	500		500	
		18,495	12,255	4,415	1,825	Gibbs K F .....	5	79	79		
						Graham H .....	5	9		9	
Bérard M .....	R.F.	95	95			Groenveld T E .....	5	10		1	9
Bilodeau G .....	R.F.	125		125		Hamel L .....	5	10		10	
Bull D .....	R.F.	4		4		Hamel R .....	5	20			20
Bertrand G .....	R.F.	5		5		Hutchison D .....	15	5		5	
Corser F .....	R.F.	2,400	2,355	45		Irvine G A .....	5	50		50	
Darisse J .....	R.F.	350			350	Jamieson V .....	5	3		3	
Dyson F .....	R.F.	600	600			Jans K .....	5	34		34	
Fortin C .....	R.F.	375		375		Jevons L K .....	5	41	41		
Gerin J .....	R.F.	89		89		Johnston N .....	5	20		20	
Gingras L .....	R.F.	22		22		Judd J .....	5	11	11		
Gamoff Nicolky						Junker B T .....	5	165	165		
N .....	R.F.	175		175		Kelly P J .....	5	15		15	
Larose J .....	R.F.	5		5		Lajeunesse J .....	5	614		614	
Leblanc B .....	R.F.	800	714		86	Leblanc R J .....	5	77	77		
Maxwell D .....	R.F.	2,700	2,500		200	Lemay M .....	5	245			245
Pelletier J .....	R.F.	50	50			Lepage F A .....	5	3			3
Prince J .....	R.F.	250		250		Leslie W O .....	5	540	540		
Quinn J P .....	R.F.	250		250		Linklater C .....	5	150		150	
Ranger V .....	R.F.	800	785		15	Lisney G D .....	5	95		95	
Roy J P .....	R.F.	350		350		Lupien R .....	5	200		200	
Smith D .....	R.F.	8		8		MacDonald V B .....	15	150	150		
Soley J P .....	R.F.	569	569			MacLeod M .....	5	50	50		
Tourville M .....	R.F.	74		74		MacNeil B .....	15	5		5	
Zaborniak K .....	R.F.	370	370			Maguire R A .....	5	282		282	
		10,466	8,038	1,777	651	Marineau G .....	5	70			70
		28,961	20,293	6,192	2,476	McGrath F T .....	5	135	135		
						Moore D S .....	15	191	191		
						Nelmes G .....	5	4	4		
						Parent J M .....	5	300			300
						Parkinson H K .....	5	26	13	13	
						Pellerin D .....	15	12	12		
						Peterson K .....	5	200	200		
						Phene A .....	15	150		150	
						Poirier G .....	15	150		150	
						Pollick B .....	5	500		500	
						Poudrier D .....	5	234	234		
						Purvis H M .....	5	100	100		
						Quinn P .....	5	22	22		
						Rabeau R .....	5	200			200
						Rhodes G J .....	5	110	110		
						Richmond D J .....	5	350		350	
						Roberts S P .....	5	215		215	
						Ross J .....	5	10		10	
						Searle P .....	5	69		69	
						Seropian G .....	5	6	6		
						Sheaves P .....	5	23	23		
						Shires S .....	5	100	100		
						Sicotte M .....	5	500			500
						Sisson F A .....	5	107	107		

SOLICITOR  
GENERALCorrectional  
Services



## SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$
<b>SOLICITOR GENERAL—Concluded</b>					
<b>Correctional Services—Concluded</b>					
Steenon J W .....	5	113		113	
Sutherland R A .....	5	11	11		
Therrien A .....	5	2,100	2,100		
Trainor J F .....	5	22	22		
Touron R .....	5	200		200	
Vail H .....	15	200		200	
Veenstra J .....	5	233	233		
Walsh A .....	15	300	300		
Watts D .....	5	16		16	
Weir C .....	5	20		20	
		14,024	6,787	5,344	1,893

SUPPLY AND  
SERVICES

Allaire R .....	15	118			118
Albert D .....	15	300		300	
Anderson A J .....	15	14		14	
Bellemore Y .....	15	61		61	
Berger G .....	1	1,300			1,300
Blasiurs R E .....	15	265			265
Buck W A .....	15	500		500	
Buttigieg A .....	15	100		100	
Brooks D .....	15	49		49	
Charboneau J Y .....	15	125			125
Cheung H S .....	15	760		760	
Cheu C .....	15	400		400	
Cini C G .....	15	250		250	
Currie D .....	15	150			150
Croucher G .....	15	292			292
Davidson B C .....	15	250			250
Delorme R .....	15	50		50	
Ducker L .....	15	1,500		1,500	
Eagan T .....	15	400		400	
Eddy S M .....	15	100			100
Elkington H .....	15	1,200		1,200	
Evans O H .....	15	650		650	
Fewerwecker E .....	15	600		600	
Fillion R .....	15	150		150	
Foisy M C .....	1	13			13
Forest M .....	15	240			240
Fortin A .....	1	335		335	
Gaglians C .....	15	79		79	
Garceau D .....	15	40		40	
Gauthier J M .....	15	200		200	
Gervais M .....	15	200		200	
Glover D R .....	15	265		265	
Gregoire C .....	15	350		350	
Haagerson D .....	15	600		600	
Hand R .....	15	119		119	
Hearsman R .....	15	45		45	
Herbert N .....	15	43		43	
Hollett C P .....	1	140		140	
Hopps D .....	15	100			100
Hortshorn J .....	15	293			293
Israel D G .....	15	25		25	
Jamieson E G .....	1	144		144	
Jennings J W .....	15	700			700
Jerrett D .....	15	111		111	

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$
Johnston W D .....	15	500		500	
Kestner P .....	1	162			162
Lachance J C .....	15	28		28	
Lachapelle G R .....	15	100		100	
Lalonde R .....	15	125		125	
Lembke D .....	15	41		41	
Lemay A R .....	15	200		200	
Linder W M .....	15	42			42
Managharn H .....	15	600			600
McArthur R W .....	15	400		400	
McDonald F C .....	15	2,000		2,000	
McDowell N .....	15	988			988
Mead E .....	15	1,000		1,000	
Michaud H .....	15	329			329
Nuget J .....	15	200		200	
Ong C .....	15	200		200	
O'Reilly G M .....	15	111		111	
Poirier L .....	15	166			166
Prisloo D .....	15	500		500	
Reed B .....	15	1,500		1,500	
Rivard T .....	15	300		300	
Rochon M .....	1	150		150	
Rounding B .....	15	81		81	
Ruitz N .....	15	244			244
Sabourin J .....	1	16		16	
Scott F W .....	1	200		200	
Semard B .....	15	400		400	
Sewell R .....	15	403			403
Smith R L .....	15	140			140
Souliere J .....	15	125		125	
Spaglett S .....	1	400			400
Starr R .....	15	550		550	
Stanton E A .....	15	300			300
St Pierre H J .....	15	315			315
Thibault L .....	15	344			344
Tobin P .....	15	123		123	
Travers R .....	1	109		109	
Trotman G .....	1	875			875
Turcotte J .....	15	715		715	
Vanesse S .....	15	250		250	
Walsh J M .....	15	123		123	
Whitla D .....	15	700		700	
Williams .....	15	1,500		1,500	
		31,181		21,927	9,254

## TRANSPORT

Mains J .....	1	332		332	
Roy M .....	10	250		*250	
		582		582	

Canadian Transport  
Commission

Clark C .....	80	280			280
Dawes E .....	80	280			280
Dubé Y .....	80	983			983
Magee J .....	80	800			800
Rawat S .....	80	200			200
		2,543			2,543

SECTION 31(4)—Concluded

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$
TREASURY BOARD					
Aquilina Edwin C	101	3			3
Clark Scott C	101	7			7
Wood John C	101	1			1
		11			11

URBAN AFFAIRS					
Angus J	1	25		25	
Angust R	1	650		150	500
Beauchamp L	1	250		250	
Edwards J	1	100		100	
Juneau A	1	150			150
Kunka G	1	25		25	
Rothschild A	1	550		550	

Name	Charged to Vote	Amount	Settled in 1976-77	To be settled in 1977-78	Settled in 1977-78
		\$	\$	\$	\$
Strasbourg S	1	100		100	
Tunnaclyffe N	1	95		95	
Vanier D	1	50			50
Wood H	1	300			300
		2,295		1,295	1,000

VETERANS AFFAIRS					
Daly W L	15	300		300	
Lasek J	15	1,478		1,478	
		1,778		1,778	

\* Endeavouring to recover  
\*\* Unable to locate Debtor  
(1) Personal bankruptcy  
(2) Claim coded to wrong year in error  
(3) Claim received too late to be processed in 1976-77

## SECTION 98(3)

**Every payment out of the Public Officer Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcation or other fraudulent acts or omissions of public officers.**

NOTE: Losses of the Post Office Department are reported separately further on in this section. The Public Officers Guarantee Account is reported in schedule "deposit and trust accounts" in section 10 of this volume.

Summary					
	Number of Case in 1976-77	Amount of Loss	Amount Recovered in 1976-77	Net Charge to Account in 1976-77	Amount Outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding March 31, 1976 .....		34,266			34,266
Net difference due to changes .....		- 6,543	7,206	- 755	- 12,994
		27,723	7,206	- 755	21,272
Amounts reported in 1976-77 Losses recovered in full .....	10	3,677	3,677		
Other losses .....	8	13,451	112	2,839	10,500
	18	17,128	3,789	2,839	10,500
		44,851	10,995	2,084	31,772

## Adjustment in Cases Reported in Previous Years

(Figures in brackets indicate amounts previously reported)

Department and Position	Year Last Reported	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
		\$	\$	\$	\$	
Communications						
Travel Clerk .....	1975-76	22,200 (22,200)	22,200 (20,290)		(1,910)	Conversion of public funds for own use through the submission of false travel claims. The employee has been found guilty and sentenced to the Ontario Reformatory for a period not to exceed three months. Arrangements were made through the probationary officer for the accused to make restitution on a regular basis.
Environment						
Storeman .....	1975-76	1,500 (1,500)	1,500		(1,500)	Converting public funds to his own use by altering petty cash account invoices. Employee resigned and full amount of loss was recovered from superannuation contributions. Employee was charged by R.C.M.P. and received a one year suspended sentence.
Indian Affairs and Northern Development						
Band Financial Advisor .....	1975-76	9,903 (15,440)			9,903 (15,440)	Employee had diverted indirectly to his personal use Indian Band funds originally derived from or under the trusteeship of the government. Criminal Code charges have been laid and are currently before the courts. In the opinion of the Dept. of Justice only the amount herein reported can be construed to relate to the Account. Any recovery appears unlikely.

SECTION 98(3)—Continued

Adjustment in Cases Reported in Previous Years—Concluded

(Figures in brackets indicate amounts previously reported)

Department and Position	Year Last Reported	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
		\$	\$	\$	\$	
Public Archives Employee.....	1975-76	2,968 (3,974)	2,968 (360)		(3,614)	Conversion of public funds for own use through submission of false travel claims. Employee discharged from public service. Charges pending. Recovery made from monies due employee. Amount of loss adjusted due to error in reporting in previous year.
National Revenue—Customs and Excise Customs Officer .....	1975-76	335 (335)	335		(335)	Misappropriation of public funds through submission of fraudulent expense claims. Employee was discharged and the full amount repaid.
Customs Officer .....	1975-76	98 (98)	98		(98)	Misappropriation of goods held in Customs warehouse. Employee was discharged and the full amount was repaid.
National Revenue—Taxation Employee.....	1975-76	475 (475)	255	220 (475)		Former public officer convicted on three charges involving these two items. He was sentenced to one month consecutive on each of two charges and one month concurrent on third charge. He made full restitution on two items on which he was convicted.
Transport Clerk .....	1975-76	42,800 (42,800)	8,173 (7,673)	34,627 (35,127)		Misappropriation of public funds through alteration of deposit slips. Recovery payments are being received at irregular intervals.
		80,279 (86,822)	35,529 (28,323)	34,847 (35,602)	9,903 (22,897)	
		— 6,543	7,206	— 755	— 12,994	

Amounts Reported in 1976-77 Recovered in Full

Department and Position	Amount of Loss	Amount Recovered	Particulars
	\$	\$	
Anti-Inflation Board Accommodation Clerk .....	81	81	Employee converted taxi coupons for personal use. Full recovery made. Employee suspended for a period of three months without pay.
Environment Technician.....	298	298	Misappropriation of public funds through the submission of fraudulent expense claims. The four hydrometric technicians were suspended a total of thirty working days without pay as disciplinary action. Full reimbursement has been made.



## SECTION 98(3)—Continued

## Amounts Reported in 1976-77 Recovered in Full—Concluded

Department and Position	Amount of Loss	Amount Recovered	Particulars
	\$	\$	
Employees .....	84	84	Misappropriation of public funds through the submission of fraudulent expense claims. The two former casual employees have admitted their complicity and submitted their appropriate reimbursement.
Indian Affairs and Northern Development Revenue Clerk .....	145	145	Unexplained cash shortage discovered in cash refunds received on unused portions of travel advances. Employee repaid the amount in full but claimed funds were stolen by person or persons unknown. Employee was immediately transferred to position with no cash handling duties involved.
Labour Canada Chief Conciliation Officer .....	2,214	2,214	Conversion of public funds to his own use via airline credit card. There is also strong indication that persons not associated with the Department may have benefited from the credit card. Debt has been recovered in full, the employee has resigned, and all benefits due are being withheld pending the outcome of the R.C.M.P. investigation.
National Revenue—Taxation Employee .....	197	197	Former public officer convicted on theft charges relating to two separate items. On first item the culprit was given a one year suspended sentence and ordered to make full restitution and pay court costs involved. On second item culprit was sentenced to one year probation and ordered to make full restitution. Full restitution received.
Solicitor General—Royal Canadian Mounted Police Corporal .....	139	139	Fraudulently obtained funds through submission of overtime and expense accounts to which not entitled. Full amount recovered and member resigned.
Constable .....	100	100	Fraudulently obtained funds through false submission of overtime claims and expense account to which he was not entitled. Full amount recovered. Member warned and transferred out of promotional position.
Constable .....	11	11	Fraudulently obtained funds through false submission of expense accounts to which he was not entitled. Full amount recovered. Member convicted of 2 major service charges and fined.
Tariff Board Employee .....	408	408	Outstanding salary advance and telephone calls. Loss recovered from employee's back pay and last month's cheque. Employee has resigned.
	3,677	3,677	

## SECTION 98(3)—Continued

## Other Losses

## Items Charged to the Public Officers Guarantee Account

Department and Position	Amount Of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
	\$	\$	\$	\$	
Consumer and Corporate Affairs Employee.....	250		250		Misappropriation of funds under the Small Debtor Program administered by Bankruptcy Branch. Following recommendations made by the Departmental Legal Adviser and Investigating Officer of the R.C.M.P., no charges were laid. Unlikely to prove criminal offence. No possibility exists for recovery.
National Revenue—Customs and Excise Cashier .....	325		325		Misappropriation of public funds through suppression of revenue documents. The employee was discharged. Criminal charges are under consideration. Recovery will be made from superannuation contributions.
Cashier .....	358		358		Misappropriation of public funds through suppression of revenue documents. The employee was discharged and recovery will be made from superannuation contributions.
National Revenue—Taxation Employees .....	213		213		Two items involved. One item was a post office money order for \$52.57. Public Officer not identified. Second item was a cash payment of \$160.00 originally stolen in 1973. This item did not surface until December 1976. Public Officer not identified.
Supply and Services Verification Clerk.....	1,693		1,693		Employee stole two blank cheques, completed and cashed them. No recovery possible, person in jail.
	2,839		2,839		

**SECTION 98(3)—Continued****Other Losses—Concluded****Items Not Charged to the Public Officers Guarantee Account**

Department and Position	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
	\$	\$	\$	\$	
Anti-Inflation Board Messenger .....	250	112		138	Employee converted taxi coupons for personal use. Employee subsequently resigned. Recovery action taken.
Indian Affairs and Northern Development Construction Supervisor .....	9,000			9,000	Employee responsible for purchasing and safeguarding government assets used on construction projects converted some assets to his own use and arranged for suppliers to pay him kickbacks. Situation currently under police investigation and employee has been suspended. Possible loss could exceed \$100,000 which is at least partially recoverable from assets owned by and amounts to the employee.
Accounts clerk .....	1,362			1,362	Employee handling trust trust funds diverted cash in bank account to own use. Has since been released. Full recovery expected from refund of superrannuation contributions.
	10,612	112		10,500	

**Post Office Department****Summary of Losses Due to Defalcation or Other Fraudulent Acts or Omissions**

NOTE: Unrecovered losses of the Post Office Department arising from defalcation are charged to the Post Office Guarantee Fund.

	Number of Cases in 1976-77	Amount of Loss	Amount Recovered in 1976-77	Net Charge to Fund in 1976-77	Amount Outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1976 .....		70,208			70,208
Net difference due to changes .....		5,711	— 49,707	— 26,212	— (70,208)
		75,919	— 49,707	— 26,212	
Amounts reported April 1, 1976 to March 31, 1977—					
Losses recovered in full .....	34	52,436	— 40,395	— 12,041	
Losses incurred during 1976-77 and outstanding at March 31, 1977 .....	56	263,815	— 48,923		214,892
	90	316,251	— 89,318	— 12,041	214,892
	90	392,170	— 139,025	— 38,253	214,892

Details on the following pages.

## SECTION 98(3)—Continued

## Post Office Department—Continued

## Adjustments in cases reported in previous years

(Figures in Brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net Charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1977	Particulars
		\$	\$	\$	\$	
Postmaster .....		3,173	1,246	1,927		Conversion. Dismissed and prosecuted. Intermittent payments received. Case closed.
	(1974-75)	(3,173)	(1,246)	(1,927)		
Postmaster .....		2,101	1,714	387		Conversion. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(2,101)	(1,654)	(447)		
Postmaster .....		1,500	1,340	160		Conversion. Dismissed. Intermittent payments received.
	(1975-76)	(1,500)	(1,250)	(250)		
Postmaster .....		4,097	1,498	2,599		Postmaster committed arson to cover shortage. Prosecuted. Regular payments received.
	(1975-76)	(4,097)	(1,298)	(2,799)		
Postmaster .....		7,017	5,431	1,586		Conversion. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(7,017)	(5,131)	(1,886)		
Postmaster .....		2,943	2,827	116		Conversion. Dismissed and prosecuted. Irregular payments received.
	(1975-76)	(2,943)	(2,767)	(176)		
Postmaster .....		8,025	1,533	6,492		Conversion. Dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(8,025)	(1,470)	(6,555)		
Postmaster .....		1,750	1,340	410		Conversion. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(1,750)	(1,240)	(510)		
Postmaster .....		3,477	2,552	925		Conversion. Dismissed and prosecuted. Regular payments received. Case closed.
	(1974-75)	(3,477)	(2,552)	(925)		
Postmaster .....		1,794	1,650	144		Conversion. Dismissed. Regular payments received.
	(1975-76)	(1,794)	(1,590)	(204)		
Postmaster .....		8,274	4,704	3,570		C.O.D. funds not remitted. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(8,274)	(4,444)	(3,830)		
Postmaster .....		2,505	1,729	776		Conversion. Dismissed. Intermittent payments received.
	(1975-76)	(2,505)	(1,629)	(876)		
Postmaster .....		539	282	257		Financial irregularities. Dismissed. Intermittent payments received.
	(1975-76)	(539)	(275)	(264)		
Postmaster & Assistant .....		6,830	4,563	2,267		Conversion and falsification. Dismissed. Assistant prosecuted. Irregular payments received.
	(1975-76)	(6,830)	(4,413)	(2,417)		
Postmaster .....		1,688	596	1,092		Conversion. Dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(1,688)	(556)	(1,132)		
Assistant .....		1,660	1,586	74		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(1,660)	(1,491)	(169)		
Postmaster .....		7,772	3,218	4,554		Conversion and falsification. Dismissed and prosecuted. Referred to Department of Justice.
	(1973-74)	(7,772)	(3,218)	(4,554)		
Postmaster .....		1,097	999	98		Conversion. Dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(1,097)	(939)	(158)		
Postmaster .....		7,993	2,137	5,856		Conversion and falsification. dismissed and prosecuted. Intermittent payments received. Referred to Department of Justice.
	(1974-75)	(7,993)	(2,137)	(5,856)		
Postmaster .....		1,882	938	944		Conversion. No legal action. Regular payments received.
	(1975-76)	(1,882)	(788)	(1,094)		
Postmaster .....		1,221	1,188	33		Conversion and falsification. Dismissed. Intermittent payments received.
	(1975-76)	(1,221)	(1,128)	(93)		
Postmaster .....		6,055	2,903	3,152		Conversion. Dismissed and prosecuted. Fairly regular payments received..
	(1975-76)	(6,055)	(2,353)	(3,702)		
Postmaster .....		1,943	966	977		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(1,943)	(576)	(1,367)		
Postmaster .....		3,333	3,333			Conversion and falsification. Dismissed and prosecuted. Regular payments received. Recovered in full.
	(1975-76)	(3,333)	(3,012)	(321)		
Postmaster .....		961	463	498		Conversion. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(961)	(338)	(623)		
Postmaster .....		4,790	935	3,855		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(4,790)	(695)	(4,095)		
Postmaster .....		3,873	1,741	2,132		Conversion. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(3,873)	(1,441)	(2,432)		
Postmaster .....		1,266	1,266			Conversion. Dismissed. Intermittent payments received. Recovered in full.
	(1975-76)	(1,266)	(1,121)	(145)		
Postmaster .....		5,915	2,845	3,070		Conversion. Dismissed and prosecuted. Fairly regular payments received.
	(1975-76)	(5,915)	(2,395)	(3,520)		



## SECTION 98(3)—Continued

## Post Office Department—Continued

## Adjustments in cases reported in previous years—Continued

(Figures in Brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net Charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1977	Particulars
		\$	\$	\$	\$	
Postmaster .....		3,035	999	2,036		Conversion. Dismissed and prosecuted. Irregular payments received.
	(1975-76)	(3,035)	(749)	(2,286)		
Postmaster .....		1,246	1,145	101		Conversion. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(1,246)	(965)	(281)		
Postmaster .....		3,026	2,237	789		Conversion. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(3,026)	(2,137)	(889)		
Postmaster .....		3,280	3,280			Conversion. Dismissed. Regular payments received. Recovered in full.
	(1975-76)	(3,280)	(3,113)	(167)		
Postmaster .....		587	546	41		Conversion. Post Office closed. Regular payments received. Final settlement pending.
	(1975-76)	(587)	(546)	(41)		
Postmaster .....		2,973	2,650	323		C.O.D. funds not remitted. Dismissed and prosecuted. Fairly regular payments received.
	(1975-76)	(2,973)	(1,728)	(1,245)		
Postmaster .....		5,986	4,871	1,115		Conversion. Dismissed. Regular payments received.
	(1975-76)	(5,986)	(4,271)	(1,715)		
Postmaster .....		7,788	1,775	6,013		Conversion of C.O.D. funds. Dismissed. Intermittent payments received.
	(1975-76)	(7,788)	(1,475)	(6,313)		
Postmaster .....		5,369	5,369			Conversion. Dismissed and prosecuted. Regular payments received. Recovered in full.
	(1975-76)	(5,369)	(3,302)	(2,067)		
Postmaster .....		6,723	1,926	4,797		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(6,723)	(1,326)	(5,397)		
Postmaster .....		1,659	362	1,297		Conversion of C.O.D. funds. Dismissed. Intermittent payments received.
	(1975-76)	(1,659)	(322)	(1,337)		
Postmaster .....		898	540	358		Errors and shortages in the accounts. Post Office closed. EX P.M. bankrupt. No chance for recovery.
	(1975-76)	(898)	(540)	(358)		
Postmaster .....		2,486	1,566	920		Conversion of C.O.D. funds. Dismissed. Regular payments received.
	(1975-76)	(2,486)	(1,206)	(1,280)		
Postmaster .....		4,707	3,512	1,195		Numerous errors and shortages in the accounts. Post Office closed. Efforts being made to recover amount outstanding.
	(1975-76)	(4,707)	(2,514)	(2,193)		
Postmaster .....		2,917	279	2,638		Conversion. Dismissed. No legal action. Intermittent payments received.
	(1975-76)	(2,917)	(244)	(2,673)		
Postmaster .....		4,176	1,018	3,158		Conversion. Dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(4,176)	(557)	(3,619)		
Postmaster .....		4,555	3,450	1,105		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(4,555)	(2,750)	(1,805)		
Postal Employee .....		954	591	363		Admitted falsification. Dismissed. Full amount recovered May 1977.
	(1975-76)	(954)	(591)	(363)		
Postmaster .....		10,007	3,127	6,880		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(10,007)	(1,327)	(8,680)		
Postmaster .....		1,031	749	282		No explanation for shortage. Post Office closed. Efforts being made to recover amount.
	(1974-75)	(1,031)	(749)	(282)		
Postmaster .....		1,369	1,272	97		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(1,369)	(1,169)	(200)		
Postmaster .....		1,698	143	1,555		No explanation for shortage. Post Office closed. Case referred to Department of Justice.
	(1974-75)	(1,698)	(143)	(1,555)		
Assistant .....		4,469	3,732	737		Denied conversion. Dismissed. Intermittent payments received.
	(1975-76)	(4,469)	(3,332)	(1,137)		
Postmaster .....		7,674	2,213	5,461		C.O.D. funds not remitted. Post Office transferred. Efforts being made to recover amount.
	(1975-76)	(7,674)	(2,112)	(5,562)		
Postmaster .....		214		214		Errors in the accounts. Post Office transferred. Efforts being made to recover amount.
	(1974-75)	(214)		(214)		
Postmaster .....		2,052	2,052			C.O.D. funds not remitted. Post Office transferred. Recovered in full.
	(1975-76)	(2,081)	(29)	(2,052)		
Assistant .....		660	273	387		Conversion. Dismissed. Ex - P.M. bankrupt.
	(1974-75)	(660)	(273)	(387)		
Postmaster .....		1,205	547	658		Conversion. No prosecution. Intermittent payments recovered.
	(1975-76)	(1,205)	(297)	(908)		
Assistant .....		4,704	4,271	433		Conversion. Dismissed and prosecuted. Regular payments received.
	(1975-76)	(4,704)	(3,666)	(1,038)		

## SECTION 98(3)—Continued

## Post Office Department—Continued

## Adjustments in cases reported in previous years—Continued

(Figures in Brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net Charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1977	Particulars
		\$	\$	\$	\$	
Postmaster .....		2,044	2,044			Falsification. Dismissed. Recovered in full.
	(1975-76)	(2,044)	(1,691)	(353)		
Postmaster .....		932	185	747		Conversion. Postmaster deceased. No estate.
	(1974-75)	(932)	(185)	(747)		Case closed.
Postmaster .....		2,760	148	2,612		Conversion. Dismissed. Postmaster charged to
	(1975-76)	(2,760)	(148)	(2,612)		commence payments May 1977.
Postmaster .....		27,287	385	26,902		Conversion. Dismissed and prosecuted. Postmas-
	(1975-76)	(27,287)	(385)	(26,902)		ter in prison.
Postmaster .....		1,395	46	1,349		Financial irregularities. Post Office transferred.
	(1974-75)	(1,395)	(46)	(1,349)		Efforts being made to recover amount.
Postmaster .....		5,647	77	5,570		Conversion. Dismissed. Postmaster cannot be
	(1974-75)	(5,647)	(77)	(5,570)		located. R.C.M.P. have issued warrant for his
						arrest.
Postmaster .....		584	584			No explanation for shortage. Recovered in full.
	(1975-76)	(584)	(430)	(154)		
Postmaster .....		2,183	2,168	15		Conversion. Dismissed. Unable to locate Ex
	(1974-75)	(2,183)	(2,168)	(15)		P.M. Case closed.
Postmaster .....		13,120	3,729	9,391		Conversion. Dismissed. Prosecution. Ordered to
	(1975-76)	(13,120)	(646)	(12,474)		repay debt by monthly payments.
Postmaster .....		2,489	2,021	468		No explanation for shortage. Post Office trans-
	(1975-76)	(2,489)	(1,806)	(683)		ferred. Awaiting sale of Ex P.M.'s property.
						Intermittent payments received.
Postmaster .....		250	160	90		Errors in the accounts. Post Office closed.
	(1975-76)	(250)	(160)	(90)		Efforts being made to recover amount.
Postmaster .....		1,562	1,246	316		Errors in the accounts. Post Office transferred.
	(1975-76)	(1,562)	(1,246)	(316)		Efforts being made to recover amount.
Postmaster .....		3,597	2,383	1,214		No explanation for shortage. Post Office trans-
	(1975-76)	(3,486)	(541)	(2,945)		ferred. Intermittent payments received.
Postmaster .....		160	69	91		Errors in the accounts. Post Office transferred.
	(1975-76)	(160)	(39)	(121)		Intermittent payments received.
Postmaster .....		412	412			No explanation for shortage. Recovered in full.
	(1975-76)	(412)	(349)	(63)		
Postmaster .....		621	531	90		Conversion. Post Office closed. Postmaster
	(1975-76)	(621)	(531)		(90)	cannot be located. Balance withdrawn from
						Post Office Guarantee Fund. Case closed.
Postmaster .....		7,176	110	7,066		C.O.D. funds not remitted. Post Office trans-
	(1975-76)	(7,176)	(30)		(7,146)	ferred. Debt deemed uncollectible. Balance with-
						drawn from Post Office Guarantee Fund.
						Case closed.
Postmaster .....		1,185	1,018	167		Conversion. Post Office closed. Intermittent col-
	(1975-76)	(1,064)	(574)		(490)	lections. Balance withdrawn from Post Office
						Guarantee Fund.
Postmaster .....		635	489	146		Financial irregularities. Post Office closed.
	(1975-76)	(635)	(489)		(146)	Referred to Department of Justice. Balance
						withdrawn from the Post Office Guarantee
						Fund.
Postmaster .....		2,954	599	2,355		Financial irregularities. Post Office closed.
	(1975-76)	(2,954)	(564)		(2,390)	Referred to Department of Justice. Balance
						withdrawn from the Post Office Guarantee
						Fund.
Postmaster .....		5,763	1,641	4,122		Conversion. Postmaster dismissed. Prosecution.
	(1975-76)	(5,730)	(608)		(5,122)	Ordered to make restitution. Balance with-
						drawn from the Post Office Guarantee Fund.
Postmaster .....		1,144	258	886		No explanation for shortage. Post Office trans-
	(1975-76)	(1,144)	(213)		(931)	ferred. Efforts being made to recover amount.
						Balance withdrawn from Post Office Guarante-
						ee Fund.
Postmaster .....		3,666	3,465	201		Conversion. Post Office closed. Efforts being
	(1975-76)	(3,666)	(3,465)		(201)	made to recover amount. Balance withdrawn
						from Post Office Guarantee Fund.

**SECTION 98(3)—Continued****Post Office Department—Continued****Adjustments in cases reported in previous years—Continued**

(Figures in Brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net Charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1977	Particulars
		\$	\$	\$	\$	
Postmaster .....	(1975-76)	744 (744)		744	(744)	Numerous errors in the accounts. Post Office transferred. Referred to Minister of Justice. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	4,322 (3,800)	1,188 (228)	3,134	(3,572)	Conversion. Postmaster dismissed. Regular payments received. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	11,658 (11,658)	2,805 (2,805)	8,853	(8,853)	Conversion & falsification. Dismissed & prosecuted. Partial restitution ordered. Further charges considered. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	1,378 (1,131)	441 (241)	937	(890)	Unremitted C.O.D. funds. Post Office transferred. Efforts being made to collect amount. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	697 (697)	283	414	(697)	No explanation for shortage. Post Office closed. Postmaster cannot be found. Referred to Dept. of Justice. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	1,993 (386)	252	1,741	(386)	Numerous errors in the accounts. Postmaster transferred. Efforts being made to recover amount. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	680 (680)	674 (200)	6	(480)	Conversion. Post Office closed. Regular payments received. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	3,471 (3,471)	595	2,876	(3,471)	C.O.D. funds not remitted. Postmaster transferred. Intermittent payments received. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	1,796 (1,796)	748	1,048	(1,796)	No explanation given for shortage. Post Office closed. Regular payments received. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	9,159 (7,187)	273	8,886	(7,187)	Conversion. Post Office closed. Prosecution. Ordered to make full restitution. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	2,680 (1,812)	1,019	1,661	(1,812)	Conversion. Post Office closed. Regular payments received. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	3,775 (3,516)	1,264 (700)	2,511	(2,816)	Falsification. Post Office transferred. Regular payments received. Balance withdrawn from Post Office Guarantee Fund.
Postmaster .....	(1975-76)	3,346 (3,346)	3,346 (1,706)		(1,640)	Postmasters family suspected of thievery. Recovered in full
Postmaster .....	(1975-76)	1,554 (1,554)	1,554 (918)		(636)	C.O.D. funds not remitted. Recovered in full.
Postmaster .....	(1975-76)	2,124 (2,124)	1,190 (1,190)	934	(934)	Conversion. Post Office closed. Recovered in full.
Postmaster .....	(1975-76)	1,338 (1,338)	1,338 (626)		(712)	No explanation for shortage. Recovered in full.
Postmaster .....	(1975-76)	1,996 (1,996)	1,996 (1,950)		(46)	Conversion. Post Office closed. Recovered in full.
Postmaster .....	(1975-76)	559 (559)	559 (107)		(452)	No explanation for shortage. Post Office transferred. Recovered in full.
Postmaster .....	(1975-76)	1,867 (1,867)	1,867 (1,376)		(491)	No explanation for shortage. Recovered in full.
Postmaster .....	(1975-76)	187 (187)	187 (13)		(174)	No explanation for shortage. Post Office closed.
Postal Employee .....	(1975-76)	1,579 (1,579)	1,579		(1,579)	Conversion. Postal employee resigned. Recovered in full.

## SECTION 98(3)—Continued

## Post Office Department—Continued

## Adjustments in cases reported in previous years—Concluded

(Figures in Brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net Charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1977	Particulars
		\$	\$	\$	\$	
Postmaster .....		195	195			No explanation for shortage. Recovered in full.
	(1975-76)	(195)			(195)	
Postmaster .....		1,677	1,677			No explanation for shortage. Recovered in full.
	(1975-76)	(1,677)	(1,609)		(68)	
Postmaster .....		243	243			Post Office abandoned. Recovered in full.
	(1975-76)	(243)			(243)	
Postmaster .....		7,355	7,355			C.O.D.'s given out on credit. Post Office closed.
	(1975-76)	(7,355)			(7,355)	
Postmaster .....		163	163			No explanation for shortage. Recovered in full.
	(1975-76)	(163)	(79)		(84)	
Postmaster .....		194	194			Errors on the accounts. Recovered in full.
	(1975-76)	(194)	(10)		(184)	
Postmaster .....		4,200	4,200			Conversion. Postmaster suspended. Recovered in full.
	(1975-76)	(4,200)			(4,200)	
Postmaster .....		200	200			Error in the accounts. Recovered in full.
	(1975-76)	(200)			(200)	
Postmaster .....		1,179	1,179			No explanation of shortage. Recovered in full.
	(1975-76)	(1,179)			(1,179)	
Postmaster .....		86	86			Error in the accounts. Recovered in full.
	(1975-76)	(86)			(86)	
Postmaster .....		544	14	530		No explanation for shortage. Post Office closed.
	(1975-76)	(544)	(14)		(530)	P.M. bankrupt. No possible chance for recovery.
		363,427	174,450	188,977		
		(357,716)	(124,743)	(162,765)	(70,208)	
Net difference due to change in amounts previously reported		5,711	- 49,707	- 26,212	- 70,208	



## SECTION 98(3)—Continued

## Post Office Department—Continued

## Losses incurred during 1976-77 and outstanding at March 31, 1977

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	\$	\$	\$	
Postmaster .....	13,406	2,188	11,218	Unremitted C.O.D. funds. Office closed. Efforts being made to recover amount.
Postmaster .....	4,877	3,272	1,605	Unremitted C.O.D. funds. Balance to be recovered by salary warrant deductions.
Assistant Postmaster .....	1,766	188	1,578	Conversion. Post Office closed. Intermittent payments received.
Postmaster .....	3,095	161	2,934	Conversion. Post Office transferred. Prosecution pending.
Postmaster .....	1,580	1,560	20	Errors in the accounts. Full recovery expected.
Postmaster .....	5,073	173	4,900	Conversion. Post Office closed. Prosecution. Postmaster ordered to make full restitution.
Postmaster .....	3,529	2,027	1,502	Missing postage supplies. Post Office transferred. Subsequently recovered in full.
Assistant Postmaster .....	2,778	1,452	1,326	Fraudulent imprinting of Money order Post Office copies. Regular payments received.
Postmaster .....	546		546	Errors in the accounts. Subsequently recovered in full.
Postmaster .....	1,439	1,432	7	Shortage disclosed after robbery reported. No explanation. Subsequently recovered in full.
Postmaster .....	326		326	Unremitted C.O.D. funds. Post Office transferred. No chance for recovery.
Postmaster .....	1,117	240	877	No explanation for shortage. Post Office closed. Regular payments received.
Wicket Clerk .....	928	496	432	Conversion. Clerk resigned. Balance to be recovered from salary due.
Postmaster .....	661	495	166	Errors in the accounts. Post Office transferred. Efforts being made to recover amount.
Postmaster .....	1,905	1,240	665	Numerous shortages. No explanation. Balance to be recovered from salary.
Postmaster .....	1,197	95	1,102	Errors in the cash accounts. Post Office closed. Efforts being made to recover amount.
Postmaster .....	1,885	194	1,691	Conversion. Post Office closed. Prosecution. No motion for restitution. No chance for recovery.
Postmaster .....	4,866	879	3,987	Forged cheques in deposits. Postmaster arrested. Pending sentence.
Postmaster .....	4,423	3,481	942	No explanation for shortage. Balance to be recovered by salary deductions.
Postmaster .....	16,034	14,297	1,737	Conversion. Unremitted C.O.D. funds. Postmaster suspended. Efforts being made to recover amount.
Postmaster .....	364		364	Subsequent audit disclosed offsetting errors in the accounts. Refund made to Postmaster.
Postmaster .....	6,371	1,905	4,466	Errors in the accounts. Postmaster transferred. Efforts being made to recover amount.
Postmaster .....	3,929	105	3,824	No explanation for shortage. Postmaster dismissed. Prosecution pending.
Postmaster .....	169		169	No explanation for shortage. Subsequently recovered in full.
Postmaster .....	184		184	No explanation for shortage. Efforts being made to recover amount.
Postmaster .....	490		490	Numerous errors in the accounts. Postmaster transferred. Referred to Dept. of Justice.
Postmaster .....	2,643	922	1,721	Conversion. Post Office closed. Prosecution. Charges dismissed. Efforts being made to recover amount.
Postmaster .....	2,743	105	2,638	Errors in the accounts. Full recovery expected.
Postmaster .....	17,266	316	16,950	Conversion, fraud. Post Office transferred. Prosecution pending.
Postmaster .....	748		748	No explanation for shortage. Post Office closed. Efforts being made to recover amount.
Postmaster .....	891		891	Postmaster ill. Cash accounts submitted late and out of balance. Efforts being made to recover amount.
Postmaster .....	229		229	Conversion. Postmaster dismissed. Efforts being made to recover amount.
Postmaster .....	530	50	480	Missing postage supplies. Post Office closed. Intermittent payments received.
Postmaster .....	411		411	No explanation for shortage. Subsequently recovered in full.
Postmaster .....	1,069		1,069	No explanation for shortage. Post Office closed. Referred to Department of Justice.
Postmaster .....	26,987		26,987	Conversion. Deposits claimed but funds not remitted. Post Office closed. Prosecution pending.

## SECTION 98(3)—Concluded

## Post Office Department—Concluded

## Losses incurred during 1976-77 and outstanding at March 31, 1977—Concluded

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	\$	\$	\$	
Postmaster .....	575		575	No explanation for shortage. Post Office closed. Full recovery expected.
Postmaster .....	1,335		1,335	Subsequent audit of the Postmaster's accounts disclosed offsetting errors, resulting in a credit balance.
Postmaster .....	25,214		25,214	Conversion and falsification of records. Post Office closed. Subsequently recovered in full.
Postmaster .....	1,292		1,292	Neglectful of procedures. Balance to be recovered from salary due.
Postmaster .....	3,081		3,081	Numerous financial irregularities. Post Office closed. Efforts being made to recover amount.
Postmaster .....	1,305		1,305	No explanation for shortage. Post Office closed. Regular payments expected.
Postmaster .....	29,399	10,934	18,465	Conversion. Falsification of records. Post Office closed. Interim payments received.
Postmaster .....	11,648		11,648	No explanation for shortage. Post Office closed. Subsequently recovered in full.
Postmaster .....	6,215	150	6,065	Conversion. Post Office closed. Prosecution. Regular payments received.
Postmaster .....	299	296	3	Postmaster in ill health. Neglectful of procedures. Subsequently recovered in full.
Postmaster .....	382	270	112	No explanation for shortage. Post Office closed. Subsequently recovered in full.
Assistant Postmaster .....	5,248		5,248	Conversion. Falsification of records. Post Office closed. Prosecution pending.
Postmaster .....	27,185		27,185	Conversion. Post Office transferred. Subsequently recovered in full.
Postmaster .....	304		304	Errors in the accounts. Post Office transferred. Efforts being made to recover amount.
Postmaster .....	203		203	No explanation for shortage. Subsequently recovered in full.
Postmaster .....	838		838	Neglectful of procedures. Full recovery expected.
Postmaster .....	2,109		2,109	Postmaster disappeared. No explanation of shortage. Transferred. Efforts being made to locate postmaster and recover amount.
Postmaster .....	916		916	No explanation for shortage. Post Office closed. Full recovery expected.
Postmaster .....	524		524	Shortage disclosed on inspection after robbery reported. Not attributed to robbery. Post Office closed. Efforts being made to recover amount.
Postmaster .....	9,288		9,288	Conversion of funds. Post Office closed. Prosecution. Full recovery expected.
	263,815	48,923	214,892	

## Statement of Assistance Given to Railways by the Government of Canada to March 31, 1977

	Original amount of grant, contri- bution, loan or guarantee	Amount repaid transferred or discharged	Amount written off	Amount outstanding in Public Accounts as at March 31, 1977	Guarantees outstanding as at March 31, 1977
	\$	\$	\$	\$	\$
<b>CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDE- CESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—</b>					
<i>Land grants</i> (number of acres) .....	5,728,192				
<i>Cash contributions—</i>					
Cash subsidies .....	127,255,778		127,255,778		
Capital and construction expenditures .....	428,396,780			(1)428,396,780	
Deficits and operating expenditures* .....	1,342,065,414		1,342,065,414		
Total .....	1,897,717,972		1,469,321,192	428,396,780	
<i>Loans and advances—</i>					
Loans for capital expenditures and deficits .....	(2)733,592,152	(3)359,769,032	(4)373,823,120		
Loans for betterment of, and repairs to, railway equipment .....	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-purchase agreement .....	91,872,556	91,872,556			
Loans and advances including loans made in connection with government's relief program(5) .....	5,639,011,469	3,913,219,124		1,725,792,345	
Total .....	6,465,659,770	4,366,044,305	373,823,120	1,725,792,345	
<i>Stock acquired—</i>					
1,000,000 shares of no par value .....	(7)18,000,000			18,000,000	
5,000,000 shares of no par value .....	378,518,135		(8)36,555,118	341,963,017	
	396,518,135		36,555,118	(9)359,963,017	
1,509,851,035 shares of 4% preferred stock .....	1,509,851,035			1,509,851,035	
Total .....	1,906,369,170		36,555,118	1,869,814,052	
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government ..	2,466,001,923	1,892,178,923			573,823,000
Loans guaranteed as to interest only by government .....	216,207,142	216,207,142			
Total .....	2,682,209,065	2,108,386,065			(10)573,823,000
<b>CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPA- NIES NOW COMPRISED IN THAT SYSTEM—</b>					
<i>Land grants</i> (number of acres) .....	32,848,477				
<i>Cash contributions—</i>					
Cash subsidies .....	24,175,758		24,175,758		
Capital and construction expenditures .....	63,452,118			63,452,118	
Operating expenditures .....	-98,510		-98,510		
Total .....	87,529,366		24,077,248	(11)63,452,118	
<i>Loans and advances—</i>					
Loans for capital expenditures and to assure dividends during construction .....	29,465,512	29,465,512			
Loans for betterment of, and repairs to railway equipment .....	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-purchase agreement .....	15,681,490	15,681,490			
Temporary loans and advances including loans made in con- nection with government's relief program .....	8,501,922	8,501,922			
Total .....	54,918,924	54,918,924			
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government ..	75,000,000	75,000,000			
<i>Sundry assistance ..</i>	2,383,043		2,383,043		

## Statement of Assistance Given to Railways by the Government of Canada to March 31, 1977—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures	OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
	\$	\$		\$	\$
Albert Southern Railway, New Brunswick ..	50,460		L'Assomption Railway, Quebec .....	11,200	
Algoma Central and Hudson Bay Railway ..	2,048,704		Leamington and St. Clair Railway .....	51,200	
Brantford, Waterloo and Lake Erie Railway ..	57,600		Maritime Coal and Railway Company .....	3,200	
Bruce Mines and Algoma Railway .....	53,920		Minudie Coal Company, Nova Scotia .....	18,544	
Canada and Gulf Terminal Railway .....	210,054		Napierville Junction Railway .....	173,440	
Canada Central Railway—Peace River Bridge .....		175,000	North Railway .....		250,000
Central Railway of Canada, Quebec .....	30,145		North Shore Railway Company, Beersville Coal and Railway Company .....	27,616	
Colchester Coal and Railway Company .....	12,800		Northern New Brunswick Seaboard Rail- way Company .....	108,160	
Cumberland Railway and Coal Company, Nova Scotia .....	39,850		Ottawa and New York Railway .....	262,384	
Dominion Coal Company, Nova Scotia .....	87,808		Pacific Great Eastern Railway .....	2,478,500	
Edmonton, Dunvegan and British Columbia Railway .....	338,382		Phillipsburg Junction and Quarry Company .....	23,712	
Eric and Huron Railway .....	96,000		Pontiac and Renfrew Railway .....	13,600	
Ha Ha Bay Railway Company, Quebec .....	231,462		Port Nelson Terminal .....		6,240,096
Harvey Branch Railway, New Brunswick ..	5,554		Quebec, Montmorency and Charlevoix Rail- way .....	96,000	
Residue of cost of steamer <i>Sheba</i> .....		78,611	Schomberg and Aurora Railway .....	46,144	
Joggins Railway, Nova Scotia .....	37,500		St. Lawrence and Adirondack Railway .....	149,482	
Klondyke Mines Railway .....	197,184		St. Louis Richibucto Railway .....	22,400	
Lake Erie, Essex and Detroit Railway .....	118,400		Temiskaming and Northern Ontario Rail- way .....	2,134,080	
Lake Erie and Detroit River Railway .....	357,451				
			Total—Other Railways .....	9,592,936	(12)6,743,707

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

\* Includes Air Canada.

(1) See items referred to in footnote (1) Net Debt in section 10.

(2) As at the implementation of the Capital Revision Act, 1937.

(3) Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

(4) Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

(5) Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

(6) Loans to, and investments in, Canadian National Railways.

(7) These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at \$18,000,000.

(8) Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

(9) See item referred to in footnote (5) Net Debt in section 10.

(10) See Statement of Contingent Liabilities.

(11) See items referred to in footnote (3) Net Debt in section 10.

(12) See items referred to in footnote (2) Net Debt in section 10.



**Losses of \$1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had such coverage existed**

Department	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture .....	21,000			26,445	5,175	52,620
Communications .....			10,585	4,900	9,090	24,575
Energy, Mines and Resources .....			(1)71,959	12,047		84,006
Environment .....	12,998	1,200	89,196	36,909		140,303
External Affairs—						
Department .....	915	1,385		5,530		7,830
Canadian International Development Agency ..					(2)2,016	2,016
Finance .....					1,068	1,068
Governor General and Lieutenant-Governors .....				1,308		1,308
Indian Affairs and Northern Development .....	820,984	28,300	2,887	52,105	(3)27,131	931,407
Industry, Trade and Commerce .....			3,618			3,618
Manpower and Immigration .....			(4)19,765			19,765
National Defence .....	285,626	38,366	2,000	355,200	(5)41,750	722,942
National Health and Welfare .....	12,000	3,000	(6)3,857	9,205		28,062
National Revenue—						
Taxation .....			4,818			4,818
Post Office .....	24,407		11,458	34,540	9,911	80,316
Privy Council—						
Canadian Intergovernmental Conference Secretariat .....			(7)2,078			2,078
Public Works .....	50,000	4,332	36,217	43,095	22,234	155,878
Regional Economic Expansion .....		2,500	10,600			13,100
Secretary of State—						
Public Archives .....			(8)9,250		(9)1,896	11,146
Public Service Commission .....			(10)16,353			16,353
Solicitor General—						
Correctional Services .....		1,833	12,142			13,975
Royal Canadian Mounted Police .....	910,000		1,650	3,000	2,650	917,300
Transport .....	65,075	185	188,159	51,599	25,250	330,268
Veterans Affairs .....				1,910		1,910
<b>Total .....</b>	<b>2,203,005</b>	<b>81,101</b>	<b>496,592</b>	<b>637,793</b>	<b>148,171</b>	<b>3,566,662</b>

Notes:—

(1) Of this amount \$2,960 was due to theft.

(2) Losses due to theft—Six electronic calculators \$1,051.90; three tape recorders \$444; auditron key \$25; dymo gun \$45 and dictation machine \$450.

(3) Includes losses due to theft—Rent \$5,351; Antique muskets \$6,000 and construction material \$1,662.

(4) Of this amount \$6,000 was due to theft and \$13,765 due to fire at CMC Cap-aux-Meules.

(5) Includes theft of the following items: 5 sets of binoculars \$1,118; radio equipment \$3,350 and stademeter \$1,744.

(6) Of this amount \$3,101 was due to theft.

(7) Included losses due to theft of two electric typewriters and one calculator.

(8) Losses due to fire, theft and other causes (wear and tear).

(9) Losses due to net shortage at stocktaking and theft.

(10) Audio visual training aids and office machinery stolen from various language schools.

Report of Surplus Material disposed of in 1976-77

Department	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Agriculture.....	540	65	1,400	322	22,813	3,315
Communications .....	14,061	1,038	22,559	4,661	10,508	1,909
Consumer and Corporate Affairs .....		115		2,052	761	1,364
Energy, Mines and Resources—						
Department .....	6,557	8,744	10,575	9,722	32,941	9,390
Atomic Energy of Canada .....		452		132,470	155,312	18,250
Atomic Energy Control Board .....					3,657	(500)
Environment—						
Department .....	35,174	4,157	182,777	28,535	211,564	8,535
International Great Lakes Fisheries Commission .....					2,646	
External Affairs—						
Department .....					116,256	2,274
Canadian International Development Agency ..						267
Finance—						
Department .....		261				
Auditor General.....					15	
Insurance .....		35				
Tariff Board.....	155		1,570			
Indian Affairs and Northern Development—						
Department .....	3,008	2,640	44,126	20,214	50,045	4,011
National Battlefields Commission.....						130
Industry, Trade and Commerce—						
Department .....			24,921	3,642	30	
Statistics Canada.....		7		99	2,841	1,692
Justice.....		128				
Labour .....					6	
Manpower and Immigration—						
Department .....	14,282	3,617	7,729	592	5,269	1,206
Unemployment Insurance Commission.....			5,776	2,133	3,096	4,111
National Defence—						
Department .....	10,089,066	329,193	7,717,044	928,778	3,619,798	907,955
Defence Construction .....				2,554		
Defence Research Board.....				10,940	54,419	4,451
National Health and Welfare .....	7,917	1,702	58,584	6,645	40,206	8,299
National Revenue—						
Customs and Excise .....	6,620	739	10,882	234	14,891	11
Taxation .....				339	5,813	486
Post Office—						
Department .....	26,983	1,117	3,000	8,413	36,611	6,334
Olympic Coin Commission.....				23,066	209	
Privy Council—						
Economic Council of Canada.....		505				
Public Works .....	76,619	8,205	415,314	91,407	162,874	22,588
Regional Economic Expansion.....	135	41	3,174	1,376	3,500	1,002
Science and Technology—						
National Research Council .....		444		3,876	1,786	508
Science Council of Canada.....			4,532			
Secretary of State—						
Department .....			74,000	1,764	1,511	
Canada Council.....				21,951		
National Film Board.....		360			329	
Public Archives .....			5,700	150	378	16,655
Public Service Commission .....				504	241	719

## Report of Surplus Material disposed of in 1976-77—Concluded

Department	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Solicitor General—						
Correctional Services .....		18,656		19,695	21,864	8,470
National Parole Board .....					305	
Royal Canadian Mounted Police .....	263,201	104,493	501,782	52,134	179,772	13,157
Supply and Services—						
Department .....		12,428		18,971	1,461,808	31,364
Canadian Arsenals .....				54	652	
Crown Assets Disposal Corporation .....				160	8,845	130
Royal Canadian Mint .....		11,264		2,372		7,182
Information Canada .....					3,322	
Transport—						
Department .....	152,861	5,871	293,959	63,190	240,797	25,338
Atlantic Pilotage Authority .....				855	9,195	
Canadian Transport Commission .....				295	125	
National Harbours Board .....		335		2,906	12,062	
Pacific Pilotage Authority .....		300				78
St Lawrence Seaway Authority .....		1,435		56,262	146,941	11,799
Urban Affairs—						
Central Mortgage and Housing Corporation .....		856		11,315	19,510	197
Veterans Affairs—						
Department .....	2,418	497	57,615	7,083	32,578	1,545
Veterans' Land Act .....					1,605	
Total .....	10,699,597	519,700	9,447,019	1,541,731	6,699,707	1,124,222

Summary of Accounts properly chargeable to 1976-77 but carried over to 1977-78

Department	Vote No.	Invoice received on or before April 30, 1977				Invoice received after April 30, 1977	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Agriculture.....	1		1,305		18,155	3,792	17,419
	5					1,441	50,513
	10						4,829
	15		31,497		5,926		
	20				53,547		27,190
	25				12,902		8,437
	35					4,533	41,642
	40		71,446			1,269	4,205
	50				7,650		
	55				4,585		198,313
			104,248		102,765	11,035	352,548
Communications—							
Department .....	1					23,462	142,831
	5					268	31,881
Canadian Radio-television and Telecom-							
munications Commission .....	10		12,335		633	4,509	17,363
			12,335		633	28,239	192,075
Consumer and Corporate Affairs—							
Department .....	1		8		5,166	618	9,658
	5		1,324		3,744	3,034	7,767
	10		904		1,649	2,438	4,942
	15		648		5	1,006	2,290
	20				262		
	25				1,226		530
Anti-inflation Board .....	30				6,042	29,154	14,291
			2,884		18,094	36,250	39,478
Energy, Mines and Resources—							
Department .....	1		125		3,424		517
	5		125		20,859		18,084
	10						
	15		2,927		358,602	20	4,085
	20						
	25						
Atomic Energy Control Board .....	30					48	
National Energy Board .....	75		59		95	971	3,162
			3,236		382,980	1,039	25,848
Environment.....	1					6,485	8,482
	5		3,082		159,128	7,384	230,930
	10		10,905		270,644		117,898
	15				24,214		
	20		5,498		65,958	15,577	86,922
	25	40,389	778	75,737	53,825	399	9,746
		40,389	20,263	75,737	573,769	29,845	453,978
External Affairs—							
Department .....	1		20,490		289,890	5,370	108,422
	5				57,684		92,570
	10				1,991,088		
Canadian International Development							
Agency .....	25	133,997	23,323	439,754		6,074	84,055
International Joint Commission.....	30		1,533			14	
		133,997	45,346	439,754	2,338,662	11,458	285,047
Finance—							
Department .....	1					17,166	14,227
Auditor General.....	15		356		224,278	5,425	43,483
Insurance .....	20					483	
Tariff Board .....	25		59		4,344		
			415		228,622	23,074	57,710



## Summary of Accounts properly chargeable to 1976-77 but carried over to 1977-78—Continued

Department	Vote No.	Invoice received on or before April 30, 1977				Invoice received after April 30, 1977	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Governor General and Lieutenant Governors..	1					4,107	905
Indian Affairs and Northern Development.....	1					791	12,434
	5		298,829		727,916	16,585	487,285
	10	9,478		1,117,104	(1)86,209	36,124	105,041
	25				3,311	23,201	29,916
	30				15,100		9,216
	70		3,717		12,557	3,436	30,139
	75		200		40,154	43	24,941
		9,478	302,746	1,117,104	885,247	80,180	698,972
Industry, Trade and Commerce—							
Department .....	1		101		4,881	8,638	87,140
	5		236	12,022	3,443	248	5
	10			3,859,664	58,072		4,569,693
	40					194,579	14,981
	45					89	4,460
	55				352,630		152,275
Statistics Canada .....					5,207	26,467	54,876
			337	3,871,686	424,233	230,021	4,883,430
Justice .....	1					11,429	26,961
	15						1,049
	20					98	300
	25					4,768	10,336
	30					7,227	10,701
						23,522	49,347
Labour—							
Department .....	1		41		22	48,719	5,720
Canada Labour Relations Board .....	5		34		1,697	625	35
			75		1,719	49,344	5,755
Manpower and Immigration—							
Department .....	1		1,346		13,468	42,497	43,931
	5		42,154		24,246	63,444	67,061
	10		519,496		1,667,172	42,502	2,837,510
	15		3,806		13,213	7,106	31,508
	20					729	1,729
Immigration Appeal Board .....	25					245	2,745
			566,802		1,718,099	156,523	2,984,484
National Defence.....	1	(2)49,927	(2)255,223	(2)156,639	(2)3,862,443	256,408	1,640,948
	5		31,927		973,596		372,351
		49,927	287,150	156,639	4,836,039	256,408	2,013,299
National Health and Welfare—							
Department .....	1		1,611		4,965	273	3,842
	5					572	895
	15		10,233		8,491	164,655	381,956
	20				1,026	376	9,817
	25		87,105		750,348	33,754	10,914
	35				9,488	20	1,636
	45		2,464		4,762	22,076	10,448
Medical Research Council .....	50				71,704		843,986
Status of Women .....	55				936	5	314
	65					670	800
			101,413		851,720	222,401	1,264,608
National Revenue—							
Customs and Excise .....	1		45,137		52,743	39,191	36,560
Taxation .....	5					23,065	292,345
			45,137		52,743	62,256	328,905

## Summary of Accounts properly chargeable to 1976-77 but carried over to 1977-78—Continued

Department	Vote No.	Invoice received on or before April 30, 1977				Invoice received after April 30, 1977	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Parliament—							
The Senate .....	1					14,875	29,520
House of Commons .....	5	1,007,543	816,629	1,186	76,657		101,343
Library of Parliament .....	10						1,925
		<i>1,007,543</i>	<i>816,629</i>	<i>1,186</i>	<i>76,657</i>	<i>14,875</i>	<i>132,788</i>
Post Office .....	1	11,293			184,473	52,410	271,991
	5	58,500			1,882	5,831	179,357
		<i>69,793</i>			<i>186,355</i>	<i>58,241</i>	<i>451,348</i>
Privy Council—							
Privy Council Office .....	1				4,255	14,765	33,805
	OGD				<sup>(3)</sup> 390	<sup>(3)</sup> 827	<sup>(3)</sup> 103,139
Canadian Intergovernmental Conference Secretariat .....	5					301	56
Chief Electoral Officer .....	10		127,796		2,411		
Economic Council of Canada .....	20						2,158
Public Service Staff Relations Board .....	25						5,675
			<i>127,796</i>		<i>667</i>	<i>4,880</i>	<i>5,675</i>
					<i>7,723</i>	<i>20,773</i>	<i>144,833</i>
Public Works .....	1		13,824		3,750	4,852	8,676
	5		7,448		7,094	12,448	54,434
	10		199,802		619,476	29,662	1,131,735
	15		8,679		1,800,802	711	1,492,424
	20		22,194		11,517	1	8,430
	25		5,768		7,641	12	626
	35		432		51,677	4	
	40		199		1,817		19,715
	45		86		68		2,305
	WCA	7	19,053	955,699	250,106	398	411,352
	DTA						1,010
		<i>7</i>	<i>277,485</i>	<i>955,699</i>	<i>2,753,948</i>	<i>48,088</i>	<i>3,130,707</i>
Regional Economic Expansion .....	1		20		20,407	2,237	38,745
	5						19,907
	10				66	2,908	1,435
			<i>20</i>		<i>20,473</i>	<i>5,145</i>	<i>60,087</i>
Science and Technology—							
Department .....	1					459	6,088
National Research Council .....	5					6,391	104,076
	25					560	7,003
	30						357
Science Council of Canada .....	40					429	1,301
						<i>7,839</i>	<i>118,825</i>
Secretary of State—							
Department .....	1					2,687	5,862
	5					2,642	791
	15					1,522	2,330
	25		6,300			895	84
	30					7,043	25,718
	35					2,750	8,929
Canadian Film Board Development Corporation .....							6,320
National Library .....	80						218
National Museums .....	85					25,668	105,793
Public Archives .....	95	<sup>(4)</sup> 41,360			542	76	25,128
Public Service Commission .....	15						3,206
	105					42,844	69,055
		<i>41,360</i>	<i>6,300</i>		<i>542</i>	<i>86,127</i>	<i>253,434</i>

## Summary of Accounts properly chargeable to 1976-77 but carried over to 1977-78—Continued

Department	Vote No.	Invoice received on or before April 30, 1977				Invoice received after April 30, 1977	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Solicitor General—							
Department .....	1				3,150	19,288	18,946
Correctional Services .....	5		23,514		244,712	41,544	122,661
	10		7,287		35,205	2,893	178,440
	15		2,022		9,367	9,317	15,482
Royal Canadian Mounted Police .....	20		16,303		246,101	42,078	553,984
	25		14,543		48,610	8,703	97,658
			63,669		587,145	123,823	987,171
Supply and Services .....	1				4,268		6,646
	5			351,995	33,173		225,998
	15		24,507				128,886
	25						3,600
			24,507	351,995	37,441		365,130
Transport—							
Department .....	1						82,462
	10		12,479		94,464	38,020	78,258
	15		37		13,400	133,947	40,943
	20		103,872		56,134	41,497	424,729
	25				102,326	1,213	482,274
	40						541,242
	50				27,955		
Canadian Transport Commission .....	80				339		8,730
			116,388		294,618	214,677	1,658,638
Treasury Board .....	1					30,349	4,328
Urban Affairs—							
Department .....	1		822		3,005	3,759	1,137
Canadian Habitat Secretariat .....	10		8,708		1,145		
			9,530		4,150	3,759	1,137
Veterans Affairs .....	1						1,541
	15					914	1,109
	30					1,570	793
	35						108
	45		38,561		142,944	251,970	298,809
	50					218	11,736
	55		39			1,640	208
	20 RCMP		17,309		17,033	27,313	67,447
	30 CIDA		2,033		2,412	249	5,735
	1 DND						159
			57,942		162,389	283,874	387,645
		1,352,494	2,992,653	6,969,800	16,546,766	2,123,272	21,332,460

## Summary of Accounts properly chargeable to 1976-77 but carried over to 1977-78—Concluded

Department	Vote No.	Invoice received on or before April 30, 1977				Invoice received after April 30, 1977	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Revolving Funds—							
Agriculture—							
Agriculture Revolving Fund.....					35,879		
Agriculture Products Board .....							375
Race Track Supervision .....					3,987	24,787	105,197
Communications—							
Government Telecommunications							
Agency .....						69,255	844,081
Indian Affairs and Northern Development—							
Stores Account—National Parks.....			2,345		3,589		11,358
Secretary of State—							
Public Service Commission .....						1,992	24,268
Solicitor General—Correctional Services							
Canteen Account.....					13,607		
Industrial Stores Account.....					11,366		6,858
Industrial Project Stores.....					8,302		
Operational Stores.....			2,490		69,436	59	13,604
			4,835		146,166	96,093	1,005,741
Total .....		1,352,494	2,997,488	6,969,800	16,692,932	2,219,365	22,338,201

(1) The difference between expenditures and appropriations was \$321,397 which included \$235,189 of a restricted controlled allotment leaving a balance of \$86,209 that could have been utilized.

(2) The difference between expenditures and appropriations was \$6,522,553 which was the total of DND restricted controlled allotments, leaving a nil balance.

(3) A Commission of Inquiry into Bilingual Air Traffic Services in Quebec paid on behalf of the Department of Transport.

(4) Controlled Allotment—Tenant Services.

(5) The total of accounts properly chargeable to 1976-77 but carried over to 1977-78 amounted to \$52,570,280. Revolving Funds accounted for \$1,252,835 and departments accounted for \$51,317,445 of these amounts \$46,000,993 were due to outside organizations and individuals.





# SECTION 12

**1976-77**

**PUBLIC ACCOUNTS**

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# Public accounts of Canada

# 1977

**VOLUME II  
DETAILS OF  
EXPENDITURES AND REVENUES**



**RECEIVER GENERAL FOR CANADA  
Hon. J. P. Goyer, M. P., P. C.**





# public accounts of canada

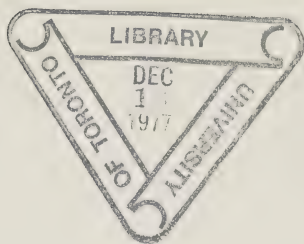
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Section	Department	Expenditure	Revenue
		\$	\$
1	Agriculture .....	630,258,835	183,400,203
2	Communications .....	51,230,137	2,408,618
3	Consumer and Corporate Affairs .....	84,297,213	13,153,917
4	Energy, Mines and Resources .....	1,345,207,982	804,653,713
5	Environment .....	484,979,870	10,748,395
6	External Affairs .....	729,852,792	5,644,892
7	Finance .....	8,299,572,997	1,276,597,875
8	Governor General and Lieutenant-Governors .....	2,570,172	26,409
9	Indian Affairs and Northern Development .....	1,002,614,916	22,526,329
10	Industry, Trade and Commerce .....	770,584,404	102,282,506
11	Justice .....	84,590,406	1,140,534
12	Labour .....	31,835,676	54,434
13	Manpower and Immigration .....	2,769,770,652	4,742,283
14	National Defence .....	3,364,874,261	15,379,176
15	National Health and Welfare .....	10,951,074,685	39,077,644
16	National Revenue .....	447,423,567	28,513,023,307
17	Parliament .....	72,533,076	139,789
18	Post Office .....	1,103,488,280	615,884,768
19	Privy Council .....	33,212,523	549,230
20	Public Works .....	682,831,257	9,132,491
21	Regional Economic Expansion .....	494,774,934	44,312,841
22	Science and Technology .....	240,794,001	313,581
23	Secretary of State .....	1,570,943,105	3,095,041
24	Solicitor General .....	684,764,711	3,303,591
25	Supply and Services .....	115,369,433	14,213,071
26	Transport .....	1,313,045,748	187,100,781
27	Treasury Board .....	193,549,315	1,900,841
28	Urban Affairs .....	625,317,453	734,447,691
29	Veterans Affairs .....	748,391,118	31,009,281
	Total expenditure .....	38,929,753,519	32,640,263,261
	Budgetary deficit .....	6,289,490,254	

# SECTION 1

## 1976-77 PUBLIC ACCOUNTS

### Agriculture

**Department  
Canadian Dairy Commission  
Canadian Livestock Feed Board  
Farm Credit Corporation**

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## **AGRICULTURE**

### **Department**

#### **Objectives**

- To improve the performance of Canadian agriculture as a strong, competitive, primary industry.
- To improve the stability of farm income.
- To facilitate adjustment attendant upon economic development.
- To increase unit productivity.
- To improve and control product quality in the interests of both the producer and the consumer.
- To increase agricultural product utilization.
- To improve marketing and distribution systems.
- To conserve and improve agricultural resources.
- To reduce the impact of natural hazards.

### **Canadian Dairy Commission**

#### **Objective**

- To achieve a sound, healthy and viable dairy industry.

### **Canadian Livestock Feed Board**

#### **Objective**

- To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

### **Farm Credit Corporation**

#### **Objective**

- To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.



## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures and contributions .....	\$ 35,451,000 00			
Transfer from Treasury Board Vote 15 public service bilin- gualism .....	216,300 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	305,700 00			
	35,973,000 00			
Less transfer to:				
Vote 20 .....	\$ 200,000 00			
Vote 45 .....	309,799 00			
	509,799 00			
	35,463,201 00	32,957,818 56	2,505,382 44	28,927,534 32
Stat. Minister of Agriculture—Salary and motor car allowance .....	21,999 84	21,999 84		25,661 62
Stat. Contributions to employee benefit plans .....	2,303,000 00	2,303,000 00		2,272,000 00
	37,788,200 84	35,282,818 40	2,505,382 44	31,225,195 94
<b>RESEARCH PROGRAM</b>				
5 Operating expenditures, including the costs of publishing departmental research papers as supplements to "The Canadian Entomologist", the grants listed in the Estimates and contributions .....	\$ 81,647,400 00			
Transfer from Treasury Board Vote 15 public service bilin- gualism .....	265,600 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	641,800 00			
	82,554,800 00	79,217,764 11	3,337,035 89	72,431,188 50
10 Capital expenditures .....	\$ 11,770,000 00			
Less transfer to Vote 20 .....	600,000 00			
	11,170,000 00	10,255,801 55	914,198 45	17,138,090 96
Stat. Contributions to employee benefit plans .....	6,270,000 00	6,270,000 00	6,064,000 00	
Stat. Refunds of amounts credited to revenue in previous years .....	300 00	300 00		
	99,995,100 00	95,743,865 66	4,251,234 34	95,633,279 46
<b>PRODUCTION AND MARKETING PROGRAM</b>				
15 Operating expenditures and authority to spend revenue received during the year .....	\$ 42,006,000 00			
15d To extend the purposes of Agriculture Vote 15, Approp- riation Act No. 3, 1976, to authorize the payment of commissions for revenue collection pursuant to the Western Grain Stabilization Act .....	1 00			
Transfer from Treasury Board Vote 15 public service bilin- gualism .....	240,700 00			
	42,246,701 00	41,148,506 98	1,098,194 02	35,212,518 28
20 The grants listed in the Estimates and contributions .....	\$ 272,466,000 00			
20d To authorize the transfer of \$200,000 from Agricul- ture Vote 1, \$600,000 from Agriculture Vote 10, \$3,722- 000 from Agriculture Vote 25, and \$799,999 from Agricul- ture Vote 40, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 1 .....	200,000 00			
Transfer from Vote 10 .....	600,000 00			
Transfer from Vote 25 .....	3,722,000 00			
Transfer from Vote 40 .....	799,999 00			
Unexpended balance carried forward from Vote 20 (1975-76 appropriations) .....	27,668,158 51			
	305,456,158 51	272,816,365 52	*32,639,792 99	310,674,610 51
25 Payment to processors in respect of consumer subsidies on skim milk powder .....	\$ 17,952,000 00			
Less transfer to:				
Vote 20 .....	\$ 3,722,000 00			
Vote 45 .....	500,000 00			
	4,222,000 00			
	13,730,000 00	13,079,735 11	650,264 89	14,452,893 21
Stat. Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36) .....	56,456,475 83	56,456,475 83		48,276,422 43
Stat. Contributions to employee benefit plans .....	3,417,000 00	3,417,000 00		3,280,000 00
Expenditures from appropriations not required for 1976-77 .....				212 17
	421,306,335 34	386,918,083 44	34,388,251 90	411,896,656 60

## Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department—Concluded</b>				
<b>HEALTH OF ANIMALS PROGRAM</b>				
35 Program expenditures, contributions, including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year .....	\$ 53,606,000 00			
35b .....	13,064,000 00			
Transfer from Treasury Board Vote 5 contingencies .....	1,006,200 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	83,450 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	258,800 00			
	68,018,450 00	64,419,495 49	3,598,954 51	57,232,999 03
Stat. Contributions to employee benefit plans .....	4,545,000 00	4,545,000 00		4,293,000 00
Stat. Federal Courts awards .....	31,292 25	31,292 25		
	72,594,742 25	68,995,787 74	3,598,954 51	61,525,999 03
<b>CANADIAN GRAIN COMMISSION PROGRAM</b>				
40 Program expenditures, contributions and authority to purchase and sell screenings .....	\$ 26,521,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	33,200 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	351,500 00			
	26,905,700 00			
Less transfer to Vote 20 .....	799,999 00			
	26,105,701 00	24,386,579 83	1,719,121 17	23,672,957 56
Stat. Salaries of the Commissioners (R.S. c. G-16) .....	103,582 43	103,582 43		105,054 42
Stat. Salary of the supervisor over the Winnipeg Commodity Exchange (R.S. c. G-17) .....	39,972 15	39,972 15		
Stat. Contributions to employee benefit plans .....	1,810,000 00	1,810,000 00		1,748,000 00
	28,059,255 58	26,340,134 41	1,719,121 17	25,526,011 98
	659,743,634 01	613,280,689 65	46,462,944 36	625,807,143 01
<b>Canadian Dairy Commission</b>				
45 Program expenditures .....	\$ 1,206,000 00			
45d To authorize the transfer of \$309,799 from Agriculture Vote 1 and \$500,000 from Agriculture Vote 25, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 1 .....	309,799 00			
Transfer from Vote 25 .....	500,000 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	19,000 00			
	2,034,800 00	1,848,545 64	186,254 36	1,061,957 53
<b>Canadian Livestock Feed Board</b>				
50 Operating expenditures .....	833,000 00	679,505 44	153,494 56	654,553 93
55 Contributions .....	21,000,000 00	12,050,094 62	8,949,905 38	20,054,769 50
	21,833,000 00	12,729,600 06	9,103,399 94	20,709,323 43
<b>Farm Credit Corporation</b>				
60 Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1977 .....	3,700,000 00	2,400,000 00	1,300,000 00	3,513,624 05
Total .....	687,311,434 01	630,258,835 35	57,052,598 66	651,092,048 02

\* Includes \$24,775,776 available for expenditure in subsequent fiscal years.

**Total Cost of Programs**

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
<b>Department</b>						
ADMINISTRATION .....	1976-77	35,283	246	3,302		38,339
	1975-76	31,225	136	3,110		34,199
RESEARCH .....	1976-77	95,744	4,352	6,114	5,664	103,170
	1975-76	95,633	2,547	4,552	5,207	102,845
PRODUCTION AND MARKETING .....	1976-77	386,918	28	3,694	158	390,742
	1975-76	411,897	9	3,289	209	415,386
HEALTH OF ANIMALS .....	1976-77	68,996	265	3,802	529	73,062
	1975-76	61,526	17	2,849	490	64,848
CANADIAN GRAIN COMMISSION .....	1976-77	26,340	15,492	423	602	11,873
	1975-76	25,526	16,245	385	366	10,032
Total department .....	1976-77	613,281	20,383	17,335	6,953	617,186
	1975-76	625,807	18,954	14,185	6,272	627,310
Canadian Dairy Commission .....	1976-77	1,848		82		1,930
	1975-76	1,062		96		1,158
Canadian Livestock Feed Board .....	1976-77	12,730	13	30		12,747
	1975-76	20,709		32		20,741
Farm Credit Corporation .....	1976-77	2,400				2,400
	1975-76	3,514				3,514
Grand total .....	1976-77	630,259	*20,396	17,447	6,953	634,263
	1975-76	651,092	18,954	14,313	6,272	652,723

\* Does not include "Return on Investments" of \$163,004.

Programs by Activities  
(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
Departmental administration.....	15,732	15,141	321	355	67	66	16,120	15,562
Economics .....	5,461	4,924	73	10			5,534	4,934
Canfarm .....	6,188	5,499	30	66			6,218	5,565
Small Farm Development—Adjustment .....	4,140	3,618	48	38			4,188	3,656
Information .....	2,699	2,645	10	14	716	604	3,425	3,263
Contributions to employee benefit plans .....	2,303	2,303					2,303	2,303
	36,523	34,130	482	483	783	670	37,788	35,283
Less: receipts credited to revenue .....	180	246					180	246
Add: services provided by other departments .....	3,302	3,302					3,302	3,302
Total cost of program .....	39,645	37,186	482	483	783	670	40,910	38,339
<b>RESEARCH PROGRAM</b>								
Administration .....	4,124	4,054	121	16	1,400	1,373	5,645	5,443
Support services .....	24,015	23,331	9,323	8,656			33,338	31,987
Soil research .....	5,883	6,267	226	224	50	50	6,159	6,541
Crop research .....	20,894	21,003	745	553			21,639	21,556
Animal research .....	12,048	10,815	323	291			12,371	11,106
General biology and support research .....	11,787	9,163	388	430			12,175	9,593
Engineering research .....	2,348	3,156	44	86	6	6	2,398	3,248
Contributions to employee benefit plans .....	6,270	6,270					6,270	6,270
	87,369	84,059	11,170	10,256	1,456	1,429	99,995	95,744
Less: receipts credited to revenue .....	3,150	4,352					3,150	4,352
Add: services provided by other departments .....	6,114	6,114					6,114	6,114
accommodation provided by this department .....	5,664	5,664					5,664	5,664
Total cost of program .....	95,997	91,485	11,170	10,256	1,456	1,429	108,623	103,170
<b>PRODUCTION AND MARKETING PROGRAM</b>								
Administration .....	1,808	1,702	44	30			1,852	1,732
Support services .....	2,666	2,686	36	134			2,702	2,820
Farm income maintenance .....	2,460	2,270	12	14	*370,252	338,058	372,724	340,342
Marketing .....	17,195	17,299	265	182	1,559	897	19,019	18,378
Production .....	14,872	14,640	870	617	3,832	3,398	19,574	18,655
Agricultural pest and disease control .....	3,129	3,119	489	44			3,618	3,163
Contributions to employee benefit plans .....	3,417	3,417					3,417	3,417
	45,547	45,133	1,716	1,021	375,643	342,353	422,906	388,507
Less: receipts and revenues credited to the vote .....	1,599	1,589					1,599	1,589
	43,948	43,544	1,716	1,021	375,643	342,353	421,307	386,918
Less: receipts credited to revenue .....	33	28					33	28
Add: services provided by other departments .....	3,694	3,694					3,694	3,694
accommodation provided by this department .....	158	158					158	158
Total cost of program .....	47,767	47,368	1,716	1,021	375,643	342,353	425,126	390,742
<b>HEALTH OF ANIMALS PROGRAM</b>								
Administration .....	1,215	1,203	6	44	481	74	1,702	1,321
Field directorate and support services .....	1,456	1,584	14	14			1,470	1,598
Meat inspection .....	30,088	29,757	14	22			30,102	29,779
Animal pathology .....	8,136	8,138	816	907			8,952	9,045
Animal contagious diseases .....	19,030	18,010	757	439	11,930	9,131	31,717	27,580
Contributions to employee benefit plans .....	4,545	4,545					4,545	4,545
	64,470	63,237	1,607	1,426	12,411	9,205	78,488	73,868
Less: receipts and revenues credited to the vote .....	5,893	4,872					5,893	4,872
	58,577	58,365	1,607	1,426	12,411	9,205	72,595	68,996
Less: receipts credited to revenue .....	31	265					31	265
Add: services provided by other departments .....	3,802	3,802					3,802	3,802
accommodation provided by this department .....	529	529					529	529
Total cost of program .....	62,877	62,431	1,607	1,426	12,411	9,205	76,895	73,062



**Programs by Activities—Concluded**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>CANADIAN GRAIN COMMISSION PROGRAM</b>								
Administration .....	1,221	904	10	5			1,231	909
Grain inspection .....	8,389	7,846	701	344			9,090	8,190
Grain weighing .....	4,029	3,624	11	11			4,040	3,635
Grain testing and research .....	2,182	2,089	105	134	2	1	2,289	2,224
Elevator and grain documentation .....	1,699	1,597	6	7			1,705	1,604
Canadian government elevator operations .....	5,054	4,883	2,840	3,085			7,894	7,968
Contributions to employee benefit plans .....	1,810	1,810					1,810	1,810
	24,384	22,753	3,673	3,586	2	1	28,059	26,340
Less: receipts credited to revenue .....	14,775	15,492					14,775	15,492
Add: services provided by other departments .....	423	423					423	423
accommodation provided by this department .....	602	602					602	602
Total cost of program .....	10,634	8,286	3,673	3,586	2	1	14,309	11,873
<b>Canadian Dairy Commission</b>								
Administration .....	1,523	1,335	12	13	500	500	2,035	1,848
Add: services provided by other departments .....	82	82					82	82
Total cost of program .....	1,605	1,417	12	13	500	500	2,117	1,930
<b>Canadian Livestock Feed Board</b>								
Feed freight equalization .....	475	343	2	6	21,000	12,050	21,477	12,399
Supply and price stability .....	353	326	3	5			356	331
	828	669	5	11	21,000	12,050	21,833	12,730
Less: receipts credited to revenue .....		13						13
Add: services provided by other departments .....	30	30					30	30
Total cost of program .....	858	686	5	11	21,000	12,050	21,863	12,747
<b>Farm Credit Corporation</b>								
Expenditures—								
Administration .....	15,800	15,562					15,800	15,562
Interest cost .....	140,100	139,717					140,100	139,717
	155,900	155,279					155,900	155,279
Income—								
Interest earnings .....	150,700	151,238					150,700	151,238
Other .....	1,500	1,641					1,500	1,641
	152,200	152,879					152,200	152,879
Net operating loss .....	3,700	2,400					3,700	2,400

\*Includes \$27,668 available from prior years' appropriations.

**Grants, Contributions and Other Transfer Payments**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
<b>ADMINISTRATION PROGRAM</b>			
Contribution to the Canada Grains Council .....	60	60	60
Canada's fee for membership in the International Commission on Irrigation and Drainage .....	7	2	2
Contribution to the Commonwealth Agricultural Bureau .....	712	604	415
Contribution to the Canada Safety Council in support of National Farm Safety Week .....	4	4	4
	783	670	481
<b>RESEARCH PROGRAM</b>			
Grants in aid of agricultural research in universities and other scientific organizations in Canada .....	1,327	1,325	845
Canada's fee for membership in the International Society for Horticultural Science .....	1	1	1
Contribution towards the expenses of the Eleventh Congress of the International Society for Soil Science .....	50	50	
Contribution towards the expenses of the Twenty-seventh Executive Council Meeting of the International Commission on Irrigation and Drainage .....	6	6	
Contribution to the Canadian Agricultural Research Council .....	50	25	
Contribution to the Corporation of the District of Kent for capital costs incurred by the Municipality on behalf of the Research station at Agassiz, British Columbia .....	22	22	
	1,456	1,429	846
<b>PRODUCTION AND MARKETING PROGRAM</b>			
Grants to agencies established under the Farm Products Marketing Agencies Act			
Grants to assist in the marketing of agricultural products .....	20		
Canadian Horticultural Council .....	9	8	8
Canadian Council on 4-H Clubs .....	36	31	31
Canadian National Livestock Records .....	50	50	50
Federated Women's Institutes of Canada .....	10	10	10
Royal Agricultural Winter fair, Toronto .....	50	50	50
Canadian Western Agribition, Regina .....	50	50	20
Canadian Plowing Council .....	5	5	5
World Hereford Conference .....	22	22	
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1977 .....	268,334	261,866	300,840
Payments to processors in respect of consumer subsidies on skim milk powder .....	13,730	13,080	14,453
Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36) .....	56,457	56,457	48,276
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of pesticide residue .....	2		1
Payments to farmers, in accordance with an agreement entered into with the Province of Manitoba, in respect of a joint assistance program in the purchase of hay, processed feed and feed grain and the transportation of hay and straw required as a result of crop losses due to adverse weather .....	2,565	2,539	1,398
Canada's fee for membership in the International Dairy Federation .....	4	4	4
Contributions to producer groups towards the cost of construction of regular cold storage, frost-free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council .....	1,535	893	1,292
Canadian Seed Growers' Association .....	22		5
4-H Clubs organized in co-operation with Canadian Council on 4-H clubs .....	190	181	177
Class "A" and Class "B" fairs, winter and spring fairs and special fairs .....	1,493	1,493	1,366
Agricultural museums .....	36	31	30
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto .....	130	114	65
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings .....	15	3	15
Livestock improvement .....	214	91	50
Contributions to producer and industry group, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties of commercial production .....	1,000	759	521
Estimated amount required to recoup the Agricultural Products Board account to cover the net operating loss recorded in the accounts as at March 31, 1977 .....	1,388	1,122	415
Payments to the Province of Ontario and fifty percent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages required as a result of adverse weather .....	60	60	
Payments in accordance with an agreement entered into with the Province of Ontario in respect of a loan guarantee program for farmers whose needs for special credit arose from adverse weather in 1972 .....	48	42	
Contribution to United Co-operatives of Ontario for assistance in the construction of a grain terminal complex .....	500	500	
Payments in the current and subsequent fiscal years for small farm development adjustment in accordance with terms and conditions approved by the Governor in Council .....	*27,668	2,892	4,286
Expenditures not required for the current year .....			36
	*375,643	342,353	373,404

**Grants, Contributions and Other Transfer Payments—Concluded**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department—Concluded</b>			
<b>HEALTH OF ANIMALS PROGRAM</b>			
Canada's fee for membership in the Office international des épizooties .....	17	15	15
Payments, in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction or additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal at St. Hyacinthe and Saskatchewan, Saskatoon .....	455	51	1,693
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Disease Act .....	11,310	8,802	6,499
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies .....	90	84	90
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder .....	120	82	46
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax .....	10		3
Compensation to producers for economic loss associated with the Bluetongue Quarantine Area in the south Okanagan area of British Columbia .....	400	163	
Contribution to the Canadian Veterinary Medical Association .....	2	2	
Contribution towards the transformation, fittings, and maintenance of the headquarters building of the Office International des Epizooties, Paris, France .....	7	6	
	12,411	9,205	8,346
<b>CANADIAN GRAIN COMMISSION PROGRAM</b>			
Canada's fee for membership in the International Association for Cereal Chemistry .....	2	1	1
	2	1	1
Total department .....	390,295	353,658	383,078
<b>Canadian Dairy Commission</b>			
Contribution to the Dairy Food Services Bureau for the market promotion of milk products .....	500	500	
	500	500	
<b>Canadian Livestock Feed Board</b>			
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council .....	21,000	12,050	20,055
Grand total .....	411,795	366,208	403,133

\* Available from prior years' appropriations.

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Research Program	Production and Marketing Program	Health of Animals Program	Canadian Grain Commission Program	Total Department	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation	Total
(1) Salaries and wages .....	22,933 <b>21,658</b> <i>18,890</i>	63,510 <b>60,593</b> <i>56,303</i>	34,413 <b>33,969</b> <i>29,053</i>	48,198 <b>47,893</b> <i>40,096</i>	17,569 <b>16,195</b> <i>15,223</i>	186,623 <b>180,308</b> <i>159,565</i>	883 <b>816</b> <i>638</i>	499 <b>386</b> <i>386</i>		188,005 <b>181,510</b> <i>160,589</i>
(1) Other personnel costs .....	2,537 <b>2,532</b> <i>2,565</i>	6,786 <b>7,152</b> <i>6,928</i>	4,178 <b>4,009</b> <i>3,743</i>	4,910 <b>5,146</b> <i>4,776</i>	2,323 <b>2,115</b> <i>2,048</i>	20,734 <b>20,954</b> <i>20,060</i>	96 <b>81</b> <i>65</i>	40 <b>44</b> <i>29</i>		20,870 <b>21,079</b> <i>20,154</i>
(2) Transportation and communications .....	2,784 <b>2,930</b> <i>2,477</i>	1,837 <b>1,855</b> <i>1,682</i>	3,052 <b>3,163</b> <i>2,993</i>	2,952 <b>2,631</b> <i>2,727</i>	805 <b>802</b> <i>793</i>	11,430 <b>11,381</b> <i>10,672</i>	151 <b>98</b> <i>83</i>	84 <b>82</b> <i>77</i>		11,665 <b>11,561</b> <i>10,832</i>
(3) Information .....	1,387 <b>1,011</b> <i>875</i>	600 <b>519</b> <i>411</i>	506 <b>163</b> <i>388</i>	34 <b>14</b> <i>20</i>	41 <b>39</b> <i>33</i>	2,568 <b>1,746</b> <i>1,727</i>		34 <b>30</b> <i>34</i>		2,602 <b>1,776</b> <i>1,761</i>
(4) Professional and special services .....	3,590 <b>3,562</b> <i>3,230</i>	3,314 <b>3,336</b> <i>2,627</i>	1,396 <b>1,626</b> <i>1,253</i>	3,715 <b>3,490</b> <i>3,483</i>	158 <b>153</b> <i>131</i>	12,173 <b>12,167</b> <i>10,724</i>	268 <b>216</b> <i>131</i>	85 <b>54</b> <i>54</i>		12,526 <b>12,437</b> <i>10,909</i>
(5) Rentals .....	1,603 <b>1,035</b> <i>1,012</i>	417 <b>476</b> <i>439</i>	164 <b>191</b> <i>184</i>	70 <b>101</b> <i>111</i>	1,440 <b>1,445</b> <i>1,234</i>	3,694 <b>3,248</b> <i>2,980</i>	83 <b>75</b> <i>78</i>	43 <b>45</b> <i>41</i>		3,820 <b>3,368</b> <i>3,099</i>
(6) Purchased repair and upkeep .....	161 <b>145</b> <i>99</i>	2,214 <b>1,055</b> <i>715</i>	479 <b>314</b> <i>257</i>	435 <b>468</b> <i>341</i>	122 <b>102</b> <i>91</i>	3,411 <b>2,084</b> <i>1,503</i>	9 <b>3</b> <i>18</i>	6 <b>3</b> <i>18</i>		3,426 <b>2,090</b> <i>1,522</i>
(7) Utilities, materials and supplies .....	1,518 <b>1,187</b> <i>1,105</i>	8,877 <b>9,331</b> <i>8,683</i>	1,346 <b>1,671</b> <i>1,395</i>	4,111 <b>3,429</b> <i>3,239</i>	1,914 <b>1,877</b> <i>1,657</i>	17,766 <b>17,495</b> <i>16,079</i>	31 <b>45</b> <i>28</i>	27 <b>19</b> <i>15</i>		17,824 <b>17,559</b> <i>16,122</i>
(8) Construction and acquisition of land, buildings and equipment .....	35 <b>5</b> <i>4</i>	8,503 <b>7,496</b> <i>14,513</i>	767 <b>304</b> <i>53</i>	718 <b>447</b> <i>2,876</i>		10,023 <b>8,949</b> <i>17,458</i>		6		10,023 <b>8,955</b> <i>17,458</i>
(9) Construction and acquisition of ma- chinery and equipment .....	447 <b>478</b> <i>485</i>	2,421 <b>2,469</b> <i>2,466</i>	949 <b>717</b> <i>479</i>	889 <b>979</b> <i>920</i>	3,673 <b>2,889</b> <i>4,201</i>	8,379 <b>7,532</b> <i>8,551</i>	12 <b>13</b> <i>21</i>	5 <b>5</b> <i>11</i>		8,396 <b>7,550</b> <i>8,583</i>
(10) Grants, contributions and other transfer payments .....	783 <b>670</b> <i>481</i>	1,456 <b>1,429</b> <i>846</i>	*375,643 <b>342,353</b> <i>373,404</i>	12,411 <b>9,205</b> <i>8,346</i>	2 <b>1</b> <i>1</i>	390,295 <b>353,658</b> <i>383,078</i>	500 <b>500</b> <i></i>	21,000 <b>12,050</b> <i>20,055</i>		411,795 <b>366,208</b> <i>403,133</i>
(12) All other expenditures .....	10 <b>70</b> <i>2</i>	60 <b>33</b> <i>20</i>	13 <b>27</b> <i>30</i>	45 <b>65</b> <i>31</i>	12 <b>25</b> <i>102</i>	140 <b>220</b> <i>185</i>	2 <b>1</b> <i></i>	10 <b>6</b> <i>6</i>	3,700 <b>2,400</b> <i>3,514</i>	3,852 <b>2,627</b> <i>3,705</i>
(1-12) Total .....	37,788 <b>35,283</b> <i>31,225</i>	99,995 <b>95,744</b> <i>95,633</i>	422,906 <b>388,507</b> <i>413,232</i>	78,488 <b>73,868</b> <i>66,966</i>	28,059 <b>26,340</b> <i>25,526</i>	667,236 <b>619,742</b> <i>632,582</i>	2,035 <b>1,848</b> <i>1,062</i>	21,833 <b>12,730</b> <i>20,709</i>	3,700 <b>2,400</b> <i>3,514</i>	694,804 <b>636,720</b> <i>657,867</i>
(13) Less: receipts and revenues credited to the vote .....			1,599 <b>1,589</b> <i>1,335</i>	5,893 <b>4,872</b> <i>5,440</i>		7,492 <b>6,461</b> <i>6,775</i>				7,492 <b>6,461</b> <i>6,775</i>
Total net expenditures .....	37,788 <b>35,283</b> <i>31,225</i>	99,995 <b>95,744</b> <i>95,633</i>	421,307 <b>386,918</b> <i>411,897</i>	72,595 <b>68,996</b> <i>61,526</i>	28,059 <b>26,340</b> <i>25,526</i>	659,744 <b>613,281</b> <i>625,807</i>	2,035 <b>1,848</b> <i>1,062</i>	21,833 <b>12,730</b> <i>20,709</i>	3,700 <b>2,400</b> <i>3,514</i>	687,312 <b>630,259</b> <i>651,092</i>

\*Includes \$27,668 available from prior years' appropriations.

Amounts in roman type are 1976-77 appropriations.  
Amounts in bold face type are 1976-77 expenditures.  
Amounts in italic type are 1975-76 expenditures.

# Departmental Summary

(in thousands of dollars)

	Total	Department	Revolving Fund	Race Track Supervision Revolving Fund	Agricultural Products Board	Agricultural Stabilization Board and Deposit and Trust Accounts Canadian Dairy Commission	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation
<b>FINANCIAL RESOURCES USED FOR—</b>									
Budgetary and other—									
Operating expenditures.....	543,208	246,489	1,829	5,931	2,574	281,981	1,335	669	2,400
Capital expenditures.....	16,835	16,772		39			13	11	
Grants, contributions and other transfer payments.....	427,751	91,791		976		323,410	500	12,050	
Sums credited to revenue.....	183,400	182,045	134					13	
Sub-total.....	1,171,194	537,097	1,963	6,946	2,574	605,391	1,848	12,743	2,400
Non-budgetary transactions—									
Increase in accounts receivable.....	43,487					43,487			
Decrease in accounts payable.....	5,730		77	331	158	5,164			
Other loans made to third parties.....									
Other repayments of loans received from third parties.....	20				20				
Amounts advanced by Canada.....	469,636						119,136		350,500
Equity capital invested by Canada.....	10,700								10,700
Acquisition of inventories.....									
Other reductions in liabilities and increases in assets.....	113,392					102,709			
Total financial resources used.....	1,814,159	537,097	2,040	7,277	2,752	756,751	120,984	12,743	363,600
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>									
Budgetary allocations used—									
Annual appropriations.....	555,260	273,593	819		1,138	262,732	1,848	12,730	2,400
Statutory appropriations.....	74,998	74,998							
Receipts credited to appropriations.....	6,461	6,461							
Sums credited to revenue.....	182,058	182,045						13	
Sales.....	150,344		743		1,436	148,165			
Other.....	125,201		365	6,907		117,710			
Depreciation charged as an expenditure.....	56			56					
Sub-total.....	1,094,378	537,097	1,927	6,963	2,574	528,607	1,848	12,743	2,400
Non-budgetary transactions—									
Decrease in accounts receivable.....	431		126	15	290				
Increase in accounts payable.....	13								
Other repayments of loans made to third parties.....	35,483					35,483			
Other loans received from third parties.....	1,782		55			1,727			
Repayments of amounts advanced by Canada.....	186,728						102,709		84,019
Equity capital realized.....									
Decrease in inventories.....	27,832		58		626	27,148			
Other increases in liabilities or reduction in assets.....	232,520					113,273			
Total financial resources provided.....	1,579,167	537,097	2,166	6,978	3,490	706,238	104,557	12,743	86,419
Net financial resources used or net financial resources provided (—).....	234,992	nil	-126	299	-738	50,513	16,427	nil	277,181



# Departmental Summary—Concluded

(in thousands of dollars)

Construction of Multi- Purpose Exhibition Building	Hog and lamb, Premiums Outstanding Warrants	Canadian Grain Commission Working Capital Advance	Deposit and Trust Accounts	Annuity Insurance and Pension	Suspense Accounts	Western Grain Stabilization Board	Contractors Holdbacks
		232					
		232					
696	6		2,695	209	743	5,991	343
696	6	232	2,695	209	743	5,991	343
		219					
		219					
		13					
228			2,365	13,957	799	101,229	669
228		232	2,365	13,957	799	101,229	669
468	6	nil	330	-13,748	-56	-95,238	-326

## Revenues

	1976-77	1975-76
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments .....	163,004,425 99	114,213,954 14
B Refunds of previous years' expenditure .....	78,186 12	608,378 11
C Services and service fees .....	13,640,804 12	14,747,620 85
D Proceeds from sales .....	4,209,226 21	3,691,722 15
E Privileges, licences and permits .....	286,166 96	279,960 42
F Miscellaneous .....	2,181,393 69	234,504 92
Total .....	<b>\$ 183,400,203 09</b>	<b>\$ 133,776,140 59</b>

## Details

	1976-77	
Non-Tax Revenue—		
A Return on investments:		
Interest on loans to Canadian Dairy Commission .....	26,686,713	
Interest on loans to Farm Credit Corporation—		
Interest on notes .....	131,063,923	
Interest on notes (Farm Syndicates Credit Act) .....	887,961	
Interest on loans—Small farm development program .....	718,277	
Interest on loans—Multi purpose exhibition buildings .....	2,305,247	
Net profit on the operation of the agriculture revolving fund account .....	134,074	
Race track supervision revolving fund net profit .....	976,042	
Canadian Grain Commission working capital advance net profit .....	231,887	
Sundries .....	302	
		163,004,426
B Refunds of previous years' expenditure:		
Recovery of overpayments on consumer milk subsidy program .....	3,044	
Potato warehouse construction refund .....	2,379	
Sundries .....	72,763	
		78,186
C Services and service fees:		
Canadian Grain Commission—		
Inspection .....	5,917,427	
Overtime .....	78,230	
Registration and cancellation of warehouse receipts .....	607,598	
Weighing .....	2,878,628	
Sundries .....	5,100	
Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)—		
Calgary .....	398,809	
Edmonton .....	693,522	
Lethbridge .....	228,925	
Moose Jaw .....	112,321	
Prince Rupert .....	1,351,423	
Saskatoon .....	1,167,662	
Canfarm management data system .....		
Registration fees .....	143,028	
Cost of utilities supplied to Government of New Brunswick .....	42,390	
Sundries .....	15,741	
		13,640,804
D Proceeds from sales:		
Canadian Grain Commission—		
Grain samples .....	24,665	
Canadian Government Elevators—		
Surplus grain .....	127,712	
Screenings .....	1,605,278	
Health of Animals—		
Livestock .....	225,590	
Research Branch—		
Livestock and produce .....	2,222,770	
Sundries .....	3,211	
		4,209,226

**Revenues—Concluded**

		1976-77	
<b>Details—Concluded</b>			
E	Privileges, licences and permits:		
	Canadian Grain Commission—		
	Elevator licence fees .....	75,165	
	Rentals from employees and others occupying dwellings on government properties .....	188,141	
	Sundries .....	22,861	
			286,167
F	Miscellaneous:		
	Canadian Government Elevators—		
	Boat overtime .....	52,714	
	Wharfage .....	49,379	
	Grain grade promotions .....	116,825	
	Provincial share of costs in respect of joint accommodation .....	1,853,453	
	Small farm development .....	81,988	
	Sundries .....	27,035	
			2,181,394
	Total .....	\$	183,400,203

## Appendix 1

## Agricultural Stabilization Board

(Established by the Agricultural Stabilization Act)

STATEMENT OF EXPENDITURE FOR THE YEAR  
ENDED MARCH 31

	1977	1976
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers .....	\$ 233,117,732	\$ 275,000,000
Deficiency payments:		
Apples .....	12,709,651	
Beef Quality Premium .....		10,205
Carrots .....	466,449	
Cattle 1975 .....	2,745,904	6,310,010
Cattle 1976 .....	8,444,264	
Cow .....	986,981	5,285,905
Fowl .....	169	
Potatoes .....	1,879,617	13,759,580
Prune-plums .....	472,630	
Raspberries .....	733,114	
Summer Pears .....	258,192	
Sweet cherries .....	51,785	622,981
	28,748,756	25,988,681
Administration:		
Salaries .....	758,430	633,307
Other .....	107,431	180,119
	865,861	813,426
Provided for by government departments without charge:		
Part-time management and support services (Agriculture) .....	81,111	311,896
Employee benefits .....	98,585	72,898
Accommodation .....	75,110	67,264
Accounting services .....	6,641	9,908
	261,447	461,966
	262,993,796	302,264,073
Deduct:		
Refunds of expenditures .....	346	148,662
Expenditures for the year .....	\$ 262,993,450	\$ 302,115,411
Expenditures for the year provided by:		
Agriculture Vote 20 .....	\$ 261,866,142	\$ 300,840,019
Agriculture Vote 15 .....	865,861	813,426
Government departments without charge ..	261,447	461,966
	\$ 262,993,450	\$ 302,115,411

The accompanying notes are an integral part of the financial statements

Certified correct:

A. E. PROULX  
Secretary

Approved:

W. E. JARVIS  
ChairmanNOTE TO FINANCIAL STATEMENT  
MARCH 31, 1977

## 1. Significant accounting policies:

## a) Expenditure

Expenditure is recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada.

## b) Services provided without charge

An estimated amount for services provided without charge by government departments is included in the statement.

## c) Fixed assets

Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

## d) Employee termination benefits

Termination benefits accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and are expensed by the Board when paid.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario  
June 28, 1977THE CHAIRMAN AND MEMBERS  
AGRICULTURAL STABILIZATION BOARD  
OTTAWA, ONTARIO

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement of expenditure presents fairly the results of the Board for the year ended March 31, 1977 in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J.J. MACDONELL  
Auditor General of Canada

## Appendix 2

## Agricultural Products Board

(Established by the Agricultural Products Board Act)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Accounts receivable—trade .....	\$ 22,176	\$ 282,926	Accounts payable .....	\$ 17,450	\$ 158,530
Due from government agency .....	87,466	116,751	Contractor's holdback .....		19,771
Inventory, at lower of cost and net realizable value (Note 2) .....	952,420	1,350,758	Advances to the Board as authorized by the Agricultural Products Board Act .....	1,044,612	1,799,734
			Surplus (deficit) of Canada .....		(227,600)
	\$ 1,062,062	\$ 1,750,435		\$ 1,062,062	\$ 1,750,435

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. E. PROULX  
*Secretary*

Approved:

W. E. JARVIS  
*Chairman*STATEMENT OF OPERATIONS FOR THE YEAR ENDED  
MARCH 31, 1977

	1977	1976		
Trading Operations:				
	Sales	Cost of Sales	Loss (Profit)	Loss (Profit)
Maple Syrup .....	\$	\$ 529,569	\$ 529,569	\$
Turkeys .....		30,414	30,414	
Beef .....	106,265	106,265		
Powder whole eggs .....	633,362	633,362		
Cherries:				
Concentrated .....				65,078
Sweet .....				72,082
Sour .....	492,483	471,666	(20,817)	(4,411)
Apples .....	166,387	191,551	25,164	492,092
Pears .....				17,600
Grapes .....	37,217	40,716	3,499	
Provision for loss .....		326,501	326,501	
	<u>\$ 1,435,714</u>	<u>\$ 2,330,044</u>		
Loss on trading operations .....			894,330	642,441
Administrative expense .....			16,124	20,091
Services provided by government departments without charge—				
Part-time management and support services (Agriculture Canada) .....			1,330	50,675
Employee benefits .....			2,012	1,800
Accommodation .....			1,447	1,661
Accounting services ..			752	89
			<u>5,541</u>	<u>54,225</u>
Loss for the year .....			\$ 915,995	\$ 716,757

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SURPLUS (DEFICIT)  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of the year as previously reported .....	\$	\$
Adjustment of prior year (Note 3) .....	227,600	
	(227,600)	
Loss for the year .....	915,995	716,757
	(1,143,595)	(716,757)
Agricultural Vote 20 .....	1,121,930	414,841
Agricultural Vote 15 .....	16,124	20,091
Services provided without charge .....	5,541	54,225
	1,143,595	489,157
Balance, end of year .....	\$	\$(227,600)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS  
MARCH 31, 1977

	1977	1976
Advanced from Consolidated Revenue Fund, Balance Sheet .....	\$ 1,044,612	\$ 1,799,734
Deduct: Funds received after March 31, recorded in the Consolidated Revenue Fund as repayments of advances at that date .....	322	
	1,044,290	1,799,734
Add: Payments made after March 31, but recorded in the Consolidated Revenue Fund as advances at that date .....	17,075	
Advances, Public Accounts .....	\$ 1,061,365	\$ 1,799,734



**Appendix 2—Concluded****Agricultural Products Board—Concluded**

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1977

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 28, 1977

## 1. Summary of significant accounting policies

## Accounting basis

Expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada. All other accounts of the Board are maintained on an accrual basis.

An estimated amount for services provided without charge by government departments is included in the statement.

## Fixed assets

Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

## Inventory

Inventory is valued at lower of cost and net realizable value.

## 2. Inventory

Inventory at March 31, 1977 consisted of grape products. Due to the uncertainty of the market for some grape products, a provision of \$326,501 for anticipated loss has been recognized in the accounts.

## 3. Prior year's adjustment

The financial statements for the year ended March 31, 1976 have been restated to reflect a loss on the disposal of inventory of \$227,600 that had not been provided for in the accounts of that year.

THE CHAIRMAN AND MEMBERS,  
AGRICULTURAL PRODUCTS BOARD,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1977 and the statement of operations and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1977 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

**Appendix 3****Agriculture Revolving Fund**

(Authorized by Agriculture Vote L6a, Appropriation Act  
No. 4, 1970, 1970-71-72, c. 4)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Accounts receivable .....	\$ 17,865	\$128,522	Accounts payable .....	\$ 74,795	\$118,356
Due from Canada .....	35,748		Advance payments by customers .....	69,401	14,017
Inventory at lower of cost and net realizable value			Working capital advance .....	216,187	360,943
Livestock .....	140,613	200,358			
Seeds .....	149,716	147,280			
Feed and other supplies .....	13,288	14,182			
Poultry .....	3,153	2,974			
	306,770	364,794			
	\$360,383	\$493,316		\$360,383	\$493,316

The accompanying note is an integral part of the financial statements.

Approved:

LIONEL G. BONNELL

*Director General, Finance and Administration*

GAÉTAN LUSSIER

*Deputy Minister, Department of Agriculture*

## Appendix 3—Concluded

## Agriculture Revolving Fund—Concluded

RECONCILIATION WITH PUBLIC ACCOUNTS  
AS AT MARCH 31, 1977

	1977	1976
Working capital advance, per balance sheet .....	\$216,187	\$360,943
Add: Payments made after March 31, but recorded in the Consolidated Revenue Fund as at that date .....	33,783	
	249,970	360,943
Less: Collections received after March 31, but recorded in the Consolidated Revenue Fund as at that date .....	15,135	
Working capital advance per Public Accounts .....	\$234,835	\$360,943

STATEMENT OF OPERATIONS FOR THE YEAR  
ENDED MARCH 31, 1977

	1977	1976
Cost of experimental and development projects		
Salaries and wages .....	\$ 772,507	\$ 661,976
Employee benefits .....	96,944	92,249
Livestock .....	267,325	351,452
Seeds .....	70,854	290,528
Feed and other supplies .....	198,921	323,834
Accommodation .....	258,121	230,983
Administration .....	46,430	46,430
Accounting .....	9,954	15,130
Freight .....	8,414	14,196
Electricity, water and gas .....	18,308	13,286
Rental of land and equipment .....	5,197	3,532
Miscellaneous .....	18,211	13,904
	1,771,186	2,057,500
Less:		
Proceeds from sales of livestock, seeds and poultry	743,580	1,188,903
(Decrease) increase in inventories .....	(58,024)	43,267
	685,556	1,232,170
Net cost of projects .....	\$ 1,085,630	\$ 825,330
Net cost of projects provided for by—		
Agriculture Vote 5 .....	\$ 379,806	\$ 316,700
Agriculture Vote 15 .....	439,131	391,706
Government departments which provided major services without charge .....	365,019	338,362
	1,183,956	1,046,768
Less:		
Amount transferred from the revolving fund as non-tax revenue .....	134,074	221,438
Deduct:		
Excess amount transferred and due from Receiver General .....	35,748	
	98,326	221,438
	\$ 1,085,630	\$ 825,330

The accompanying note is an integral part of the financial statements.

## NOTE TO FINANCIAL STATEMENTS MARCH 31, 1977

## 1. Authority and Purpose

The Agriculture Revolving Fund was authorized under Appropriation Act No. 4, 1970, for the purpose of financing the production of new and improved varieties of seeds, and the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of authorized projects. On April 23, 1970, the Treasury Board designated the Agriculture Revolving Fund as a working capital advance. A significant portion of the cost of projects financed is provided for by appropriations from Parliament as a free service to the Fund.

The amount that can be advanced as working capital at any one time is limited to \$1,820,000. No interest is charged on outstanding advances.

Ottawa, Ontario  
July 19, 1977

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,  
MINISTER OF AGRICULTURE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Agriculture Revolving Fund as at March 31, 1977 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

## Appendix 4

## Race Track Supervision Revolving Fund

(Authorized by Agriculture Vote L1b,  
Appropriation Act No. 1, 1970, 1969-70, c. 24)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Deposit with Receiver General .....	\$358,525	\$371,815	Accounts payable .....	\$428,171	\$456,045
Accounts receivable .....	69,032	84,230	Advances from Canada for purchase of fixed assets .....	84,135	101,068
Fixed assets—at appraised value .....	19,661	50,866	<b>EQUITY OF CANADA</b>		
—at cost .....	304,737	325,629	Equity arising from fixed assets financed from parliamentary appropriation prior to April 1, 1970 .....	50,866	50,866
	324,398	376,495			
Less: Accumulated depreciation .....	188,783	224,561			
	135,615	151,934			
	\$563,172	\$607,979		\$563,172	\$607,979

The accompanying notes are an integral part of the financial statements.

Approved:

LIONEL G. BONNELL

Director General, Finance and Administration

GAËTAN LUSSIER

Deputy Minister, Department of Agriculture

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Income</b>		
Levy of six-tenths of one percent of pari-mutuel bets at race tracks .....	\$6,875,778	\$6,201,179
Other .....	12,980	9,713
	6,888,758	6,210,892
<b>Expense</b>		
Race surveillance		
Fees for tests on race horses .....	2,208,315	2,233,340
Film patrol service .....	1,268,265	1,149,535
Photo finish service .....	465,285	446,353
	3,941,865	3,829,228
Pari-mutuel supervision		
Salaries and wages .....	1,025,861	884,073
Employee benefits .....	86,869	62,127
Royal Canadian Mounted Police .....	334,229	356,814
Travel and removal .....	125,316	126,793
Accommodation .....	33,186	29,955
Repairs and upkeep—automobiles .....	27,035	23,374
	1,632,496	1,483,136
Administration		
Salaries and wages .....	152,794	138,942
Employee benefits .....	16,153	13,166
Data processing .....	21,576	30,183
Telephone .....	23,563	22,173
Travel .....	10,876	21,768
Stationery and supplies .....	19,230	15,954
Accommodation .....	14,148	14,605
Miscellaneous .....	42,107	64,267
	300,447	321,058
Depreciation .....	55,988	49,978
	5,930,796	5,683,400
Profit from operations .....	957,962	527,492
Adjustments relating to prior years		
Gain on disposal of fixed assets .....	9,538	
Depreciation .....	8,541	
	18,079	
Profit for the year transferred to Canada as non-tax revenue .....	\$ 976,041	\$ 527,492

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>SOURCE OF FUNDS</b>		
Operations		
Profit from operations ..	\$ 957,962	\$527,492
Depreciation .....	55,988	49,978
	1,013,950	577,470
Advances from Canada .....	39,054	118,542
Proceeds on disposal of fixed assets .....	946	
	1,053,950	696,012
<b>APPLICATION OF FUNDS</b>		
Transfer to non-tax revenue of Canada .....	976,041	527,492
Acquisition of fixed assets .....	22,535	53,737
Repayment of advances from Canada .....	55,988	49,978
	1,054,564	631,207
(DECREASE) INCREASE IN WORKING CAPITAL .....	(614)	64,805
<b>WORKING CAPITAL (DEFICIT) BEGINNING OF YEAR .....</b>		(64,805)
<b>WORKING CAPITAL (DEFICIT) END OF YEAR ..</b>	<b>\$ (614)</b>	<b>\$</b>
<b>CHANGES IN WORKING CAPITAL COMPONENTS</b>		
(Decrease) in accounts receivable .....	\$(15,198)	\$(19,832)
(Decrease) increase in Deposit with Receiver General .....	(13,290)	175,745
Decrease (increase) in accounts payable .....	27,874	(91,108)
<b>WORKING CAPITAL .....</b>	<b>\$ (614)</b>	<b>\$ 64,805</b>
<b>CURRENT ASSETS .....</b>	<b>\$ 427,557</b>	<b>\$456,045</b>
<b>CURRENT LIABILITIES .....</b>	<b>428,171</b>	<b>456,045</b>
<b>WORKING CAPITAL (DEFICIT) .....</b>	<b>\$ (614)</b>	<b>\$</b>

The accompanying notes are an integral part of the financial statements.

## Appendix 4—Concluded

## Race Track Supervision Revolving Fund—Concluded

SCHEDULE OF FIXED ASSETS AND ACUMULATED DEPRECIATION  
FOR THE YEAR ENDED MARCH 31, 1977

Category	FIXED ASSETS				ACUMULATED DEPRECIATION				
	Opening Balance	Acquisitions	Adjustments	Disposals	Closing Balance	Opening Balance	Decrease	Depreciation	Closing Balance
Furniture and Equipment .....	\$ 63,568	\$ 3,922	\$ (2,498)	\$	\$ 64,992	\$ 28,594	\$(9,814)	\$ 5,501	\$ 24,281
Desk-top Computers .....	208,465	13,975	(33,606)		188,834	123,242	(31,847)	28,450	119,845
Motor Vehicles .....	104,462	4,638	(35,087)	(3,441)	70,572	72,725	(50,105)	22,037	44,657
	\$376,495	\$22,535	\$(71,191)	\$(3,441)	\$324,398	\$224,561	\$(91,766)	\$55,988	\$188,783

Fixed assets and accumulated depreciation have been adjusted for incorrect recording of prior years' disposals. The net effect of \$18,079 has been reflected in the Statement of Operations for the year ended March 31, 1977.

RECONCILIATION WITH PUBLIC ACCOUNTS  
MARCH 31, 1977

	1977	1976
Deposit with the Receiver General for Canada per Balance Sheet .....		
Deduct: Payments made after March 31st but recorded in the Consolidated Revenue Fund as at that date .....	\$358,525	\$371,815
	302,744	
Deposit with the Receiver General for Canada per Public Accounts .....	\$ 55,781	\$371,815

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Authority

The Race Track Supervision Revolving Fund was authorized under Appropriation Act No. 1, 1970. Profit for the year is transferred to the Receiver General for Canada as non-tax revenue. Should a deficit be incurred, reimbursement would be contingent upon a parliamentary appropriation.

## 2. Fixed Assets

- Fixed assets acquired from parliamentary appropriations prior to April 1, 1970, are recorded in the Fund in accordance with Treasury Board Circular 1970-7, at a value determined as at that date by officers of the Department of Agriculture. Acquisitions subsequent to April 1, 1970 are recorded at cost.
- Depreciation is charged on a straight line basis using rates of 10% for furniture and equipment, 20% for desk-top computers and 33% for motor vehicles.

## 3. Advances from Canada

Advances are made by Canada to the Fund for the purchase of fixed assets and repayment is made each year equal to the depreciation taken on fixed assets in that year. Interest is paid at rates determined by the Minister of Finance.

## 4. Vacation Pay

No provision has been made in the accounts for vacation pay earned but not yet taken by employees, estimated at \$76,400 as at March 31, 1977 (\$58,000 at March 31, 1976). There will be no extra cost to the Fund when, in the normal course of operations, these vacations are taken in subsequent years and recorded as salaries and wages expenditure.

## 5. Termination Benefits

Termination benefits accrue to employees over their years of service with the Government of Canada. Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty-eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years continuous service, and the entitlement is reduced to one-half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

Revolving Fund employees, being part of the Public Service, earn termination benefits for their total years of continuous employment in the Fund and elsewhere in the Government. New employees hired from within the Government bring their entitlement with them while employees who leave the Fund for other Government employment take along their termination benefit entitlement.

The Fund records termination benefits when payments are made. No provision has been made for benefits accruing to employees, with an estimated value of \$107,900 as at March 31, 1977 (\$90,400 at March 31, 1976). This consists of one week's pay at current salary rates for each complete year of Government service up to and including March 31, 1977.

Ottawa, Ontario  
July 19, 1977

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.  
MINISTER OF AGRICULTURE  
OTTAWA, ONTARIO

I have examined the balance sheet of the Race Track Supervision Revolving Fund as at March 31, 1977 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, except for the effect of failure to include a provision for vacation pay and termination benefits accruing to employees, as referred to in Notes 4 and 5 to the financial statements, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada

## Appendix 5

## Canadian Grain Commission

STATEMENT OF RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED MARCH 31, 1977

	DIVISIONS							
	Total		Administration	Grain Inspection	Grain Weighing	Economics & Statistics	Research Laboratory	Canadian Government Elevators
	1976	1977						
Receipts, Schedule I .....	\$16,963,230	\$ 15,724,726	\$ 6,680	\$ 6,013,600	\$ 2,893,221	\$ 653,868	\$ 6	\$ 6,157,351
Operating Expenditures, Schedule II .....	22,236,321	23,778,539	996,493	8,746,894	4,062,932	1,769,259	2,281,987	5,920,974
	(5,273,091)	(8,053,813)	(989,813)	(2,733,294)	(1,169,711)	(1,115,391)	(2,281,981)	236,377
Capital Expenditures, Schedule III .....	4,212,691	3,586,595	4,832	344,692	11,301	7,074	133,567	3,085,129
Total Program Cost (Deficit) .....	<u>\$(9,485,782)</u>	<u>\$(11,640,408)</u>	<u>\$(994,645)</u>	<u>\$(3,077,986)</u>	<u>\$(1,181,012)</u>	<u>\$(1,122,465)</u>	<u>\$(2,415,548)</u>	<u>\$(2,848,752)</u>
EXCESS OF EXPENDITURES OVER RECEIPTS PROVIDED BY:								
Parliamentary Appropriations .....	\$25,526,012	\$ 26,340,134	\$ 984,405	\$ 8,920,694	\$ 3,990,479	\$ 1,743,762	\$ 2,379,176	\$ 8,321,618
Non-Budgetary Services from other Government Departments .....	923,000	1,025,000	16,920	170,892	83,754	32,571	36,378	684,485
	26,449,012	27,365,134	1,001,325	9,091,586	4,074,233	1,776,333	2,415,554	9,006,103
Less Receipts .....	16,963,230	15,724,726	6,680	6,013,600	2,893,221	653,868	6	6,157,351
Excess of Expenditures over Receipts .....	<u>\$ 9,485,782</u>	<u>\$ 11,640,408</u>	<u>\$ 994,645</u>	<u>\$ 3,077,986</u>	<u>\$ 1,181,012</u>	<u>\$ 1,122,465</u>	<u>\$ 2,415,548</u>	<u>\$ 2,848,752</u>
Comparative 1975-76 Figures .....		<u>\$ 9,485,782</u>	<u>\$ 833,799</u>	<u>\$ 2,616,421</u>	<u>\$ 1,089,409</u>	<u>\$ 1,068,314</u>	<u>\$ 2,225,632</u>	<u>\$ 1,652,207</u>

The accompanying notes are an integral part of the financial statement.

Certified correct:

R. A. KULLMAN  
Financial Officer

Approved:

H. D. POUND  
Chief Commissioner



## Appendix 5—Continued

## Canadian Grain Commission—Continued

SCHEDULE OF RECEIPTS  
FOR THE YEAR ENDED MARCH 31, 1977

## SCHEDULE I

Service Fees	DIVISIONS							
	Total		Administration	Grain Inspection	Grain Weighing	Economics & Statistics	Research Laboratory	Canadian Government Elevators
	1976	1977						
—Grain Inspection .....	\$ 6,082,048	\$ 5,981,110		\$ 5,981,110				
—Grain Weighing .....	2,943,132	2,933,834			\$ 2,893,175			\$ 40,659
—Elevator Grain Storage .....	968,057	912,042						912,042
—Elevator Grain Elevation .....	2,644,534	2,084,132						2,084,132
—Elevator Grain Drying .....	580,009	138,890						138,890
—Elevator Grain Cleaning .....	779,211	776,618						776,618
—Grain Documentation .....	434,920	607,598				\$ 607,598		
—Other .....	285,887	116,209	\$ 6,679	7,114				102,416
Total Service Fees .....	\$ 14,717,798	\$ 13,550,433	\$ 6,679	\$ 5,988,224	\$ 2,893,175	\$ 607,598		\$ 4,054,757
Grain Sales								
—Samples .....	\$ 31,651	\$ 24,665		\$ 24,665				
—Surplus .....	241,447	127,710						\$ 127,710
—Screenings .....	1,150,265	1,605,278						1,605,278
Total Grain Sales .....	\$ 1,423,363	\$ 1,757,653		\$ 24,665				\$ 1,732,988
Weighover Proceeds								
—Working Capital Advance (Note 3) .....	\$ 734,058	\$ 231,888						\$ 231,888
Licenses .....	\$ 47,650	\$ 45,770				\$ 45,670		\$ 100
Miscellaneous								
Grain Grade Promotions .....	\$ 40,361	\$ 116,825						\$ 116,825
Sundry Income .....		22,157	\$ 1	\$ 711	\$ 46	\$ 600	\$ 6	20,793
Total Miscellaneous .....	\$ 40,361	\$ 138,982	\$ 1	\$ 711	\$ 46	\$ 600	\$ 6	\$ 137,618
Total Receipts .....	\$ 16,963,230	\$ 15,724,726	\$ 6,680	\$ 6,013,600	\$ 2,893,221	\$ 653,868	\$ 6	\$ 6,157,351
Comparative 1975-76 Figures .....		\$ 16,963,230	\$ 7,594	\$ 6,130,884	\$ 2,894,786	\$ 483,991	\$ 1,434	\$ 7,444,541

SCHEDULE OF OPERATING EXPENDITURES  
FOR THE YEAR ENDED MARCH 31, 1977

## SCHEDULE II

	DIVISIONS							
	Total		Administration	Grain Inspection	Grain Weighing	Economics & Statistics	Research Laboratory	Canadian Government Elevators
	1976	1977						
Salary and employee benefit costs .....	\$ 17,656,387	\$ 18,732,785	\$ 683,846	\$ 7,870,601	\$ 3,838,158	\$ 1,337,140	\$ 1,492,209	\$ 3,510,831
Travel and relocation .....	465,634	429,081	63,972	175,844	118,618	16,197	26,256	28,194
Postage and cartage .....	178,019	209,454	33,080	144,408	1,332	1,523	22,730	6,381
Communications .....	149,048	163,739	18,316	49,913	13,274	29,313	16,423	36,500
Advertising .....	2,484	2,685	493	29		1,979	184	
Publications .....	30,398	36,563	2,725			19,021	14,817	
Professional—special services .....	130,835	152,850	12,217	13,599	4,266	8,261	15,909	98,598
Rentals—Building .....	1,564,145	1,828,193	138,542	359,152	57,914	133,005	515,864	623,716
—Equipment .....	31,053	38,412	3,809	4,633	2,192	5,628	3,240	18,910
—Computer .....	177,105	179,859				177,247	2,612	
Purchased Repair Service .....								
—Buildings .....	59,315	6,331	921	288	29	29	1,445	3,619
—Equipment .....	31,885	95,823	1,663	18,298	222	3,029	9,650	62,961
Utilities (direct payments other than included in rent) .....	253,883	280,453		1,116				279,337
Grants in lieu of taxes .....	516,066	564,620						564,620
Printing and Stationery .....	144,904	159,712	34,445	31,129	23,951	34,405	26,798	8,984
Materials and supplies .....	510,184	707,368	2,260	77,856	2,948	2,444	132,353	489,507
Expenditures, other .....	101,394	24,564	204	28	28	38	28	24,238
Screenings .....	231,946	164,578						164,578
Grants and contributions .....	1,636	1,469					1,469	
Total operating expenditures .....	\$ 22,236,321	\$ 23,778,539	\$ 996,493	\$ 8,746,894	\$ 4,062,932	\$ 1,769,259	\$ 2,281,987	\$ 5,920,974
Comparative 1975-76 Figures .....		\$ 22,236,321	\$ 836,910	\$ 8,297,287	\$ 3,977,155	\$ 1,532,749	\$ 1,980,136	\$ 5,612,084

## Appendix 5—Concluded

## Canadian Grain Commission—Concluded

SCHEDULE OF CAPITAL EXPENDITURES  
FOR THE YEAR ENDED MARCH 31, 1977

## SCHEDULE III

	DIVISIONS							
	Total		Administration	Grain Inspection	Grain Weighing	Economics & Statistics	Research Laboratory	Canadian Government Elevators
	1976	1977						
Major building expenditures .....	\$ 221,975	\$ 697,022	\$ 548	\$ 50,435		\$ 2,781		\$ 643,258
Pollution control .....	1,155,090	850,000						850,000
Grain handling equipment .....	2,247,082	1,695,731		122,199			\$ 234	1,573,298
Scientific and technical equipment .....	535,811	252,663		150,326			102,241	96
Office equipment and furnishings .....	37,609	27,710	4,284	3,563	\$ 9,132	4,293	2,765	3,673
Other .....	15,124	63,469		18,169	2,169		28,327	14,804
Total Capital Expenditures .....	\$ 4,212,691	\$ 3,586,595	\$ 4,832	\$ 344,692	\$ 11,301	\$ 7,074	\$ 133,567	\$ 3,085,129
Comparative 1975-76 Figures .....		\$ 4,212,691	\$ 4,483	\$ 450,018	\$ 7,040	\$ 19,556	\$ 246,930	\$ 3,484,664

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 1977

## 1. Accounting Policies

## RECEIPTS

The revenue accounts of the Commission are maintained on a cash basis which is consistent with that used by departments of the Government of Canada. Receipts are credited to the Consolidated Revenue Fund.

## EXPENDITURES

Operating and capital expenditures of the Commission are charged to operations and recovered from parliamentary appropriations provided for that purpose. These expenditures are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, in accordance with section 30 of the Financial Administration Act. Operating expenditures also include non-budgetary services of other Government departments for which there is no direct payment.

## 2. Change in Accounting Policy

The Commission made a change in accounting policy during the current year. The financial figures for 1976 have been restated to give retroactive effect to this change. The effect of such a change on the current year's financial statements is as follows:

## RECEIPTS

The change in accounting policy to a cash basis has resulted in \$1,467,120 of accrued revenues as at March 31, 1977, not being included in the financial statements. Similarly receipts of \$1,200,920 have been reported in the current year, although the revenue was recognized in prior years.

## 3. Statement of Transactions of Canadian Grain Commission Weigh-over Account

## For the Year Ended March 31, 1977:

	1977	1976
Balance due to Canadian Grain Commission, beginning of year .....	\$ 14,100	\$
Canadian Government Elevator Weighover Results:		
Grain Overages .....	219,730	1,077,055
Grain Shortages .....	1,273	328,897
Amount of Net Grain Overages .....	218,457	748,158
	232,557	748,158
Payments made to Canadian Grain Commission .....	231,888	734,058
Balance due to Canadian Grain Commission, end of year .....	\$ 669	\$ 14,100

## 4. Comparative Figures

The presentation of the 1976 comparative figures has been modified to conform to the 1977 format.

Ottawa, Ontario  
July 20, 1977

THE CHIEF COMMISSIONER AND COMMISSIONERS  
CANADIAN GRAIN COMMISSION  
WINNIPEG, MANITOBA

I have examined the statement of receipts and expenditures of the Canadian Grain Commission for the year ended March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1977 in accordance with the accounting policies set out in Note 1 applied, after giving retroactive effect to the change in accounting policy outlined in Note 2 to the financial statement, on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada

## Appendix 6

## Canadian Grain Commission Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Accounts Receivable .....	\$ 669	\$14,100	Due to Canadian Grain Commission .....	\$ 669	\$ 14,100

## NOTES:

1. The Canadian Grain Commission Working Capital Advance was authorized, with an effective date of April 1, 1975, by Privy Council 1976-5 19, March 9, 1976 and Treasury Board Minute 741.655. It may draw up to \$500,000 from the Consolidated Revenue Fund to finance grain shortages identified by official weigh-overs.
2. The accounts are maintained on an accrual basis.

Certified Correct:

R. A. KULLMAN

*Financial Officer, Canadian Grain Commission*

Approved:

H. D. POUND

*Chief Commissioner, Canadian Grain Commission*STATEMENT OF TRANSACTIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance due to Canadian Grain Commission, beginning of year .....	\$ 14,100	\$
Canadian Government Elevator weight-over results:		
Grain overages .....	219,730	1,077,055
Grain shortages .....	1,273	328,897
Amount of net grain overages .....	218,457	748,158
	232,557	748,158
Payments made to Canadian Grain Commission ....	231,888	734,058
Balance due to Canadian Grain Commission, End of year .....	\$ 669	\$ 14,100

## Appendix 7

## Western Grain Stabilization Account

STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED MARCH 31, 1977

Receipts	
Producer contributions .....	30,898,122
Government contributions .....	61,801,192
Interest credited by the government .....	2,538,120
Total receipts .....	95,237,434
Disbursements	
Stabilization payments to participating producers .....	nil
Balance, March 31, 1977 .....	95,237,434



# SECTION 2

1976-77  
PUBLIC ACCOUNTS

## Communications

Department  
Canadian Radio-television and  
Telecommunications Commission  
Telelobe Canada

## CONTENTS

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Total cost of programs .....	2.4
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Grants, contributions and other transfer payments .....	2.5
Net expenditure by program and standard object .....	2.6
Departmental summary .....	2.7
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## **COMMUNICATIONS**

### **Department**

#### **Objective**

- To foster the orderly development and operation of communications for Canada in the domestic and international spheres.
- To plan, establish, and manage telecommunication facilities and services that will satisfy the requested needs of federal departments and agencies on an economic basis.

### **Canadian Radio-television and Telecommunications Commission**

#### **Objective**

- The development and implementation of the national broadcasting policy.

### **Teleglobe Canada**

#### **Objective**

- To establish, maintain and operate an economically viable network for the conduct of public telecommunications between Canada and places outside Canada.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
1 Operating expenditures, the grant listed in the Estimates, contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-television and Telecommunications Commission for broadcasting licences . . . . .	\$37,571,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	346,000 00			
Transfer from Treasury Board Vote 17c employment creating projects . . . . .	402,000 00			
5 Capital expenditures . . . . .	38,319,000 00	28,163,681 02	10,155,318 98	30,732,957 01
Stat. Minister of Communications—Salary and motor car allowance . . . . .	13,562,000 00	7,548,542 96	6,013,457 04	20,874,491 82
Stat. Contributions to employee benefit plans . . . . .	21,814 13	21,814 13		24,061 72
Stat. Refunds of amounts credited to revenue in previous years . . . . .	3,359,374 74	3,359,374 74		3,215,000 00
	86,470 08	86,470 08		2,091 60
	55,348,658 95	39,179,882 93	16,168,776 02	54,848,602 15
<b>Canadian Radio-television and Telecommunications Commission</b>				
10 Program expenditures and contributions . . . . .	\$11,615,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	59,150 00			
Stat. Contributions to employee benefit plans . . . . .	11,674,150 00	11,236,254 51	437,895 49	9,818,582 33
	814,000 00	814,000 00		739,000 00
	12,488,150 00	12,050,254 51	437,895 49	10,557,582 33
Total . . . . .	67,836,808 95	51,230,137 44	16,606,671 51	65,406,184 48

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department . . . . .	1976-77	39,180	2,378	3,624	1,474	41,900
	1975-76	54,849	2,918	4,405	1,916	58,252
Canadian Radio-television and Telecommunications Commission . . . . .	1976-77	12,050	30	907		12,927
	1975-76	10,557	12	852		11,397
Total . . . . .	1976-77	51,230	2,408	4,531	1,474	54,827
	1975-76	65,406	2,930	5,257	1,916	69,649

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Departmental administration	9,691	8,291	71	65			9,762	8,356
Telecommunications research	9,398	8,536	4,287	3,697			13,685	12,233
National telecommunications development	3,605	2,632			712	170	4,317	2,802
International participation	685	566			928	928	1,613	1,494
Management of the radio frequency spectrum	18,042	18,920	1,650	1,536	11	11	19,703	20,467
Space applications	8,809	9,211	7,554	2,251			16,363	11,462
Contributions to employee benefit plans	3,360	3,360					3,360	3,360
	53,590	51,516	13,562	7,549	1,651	1,109	68,803	60,174
Less: receipts and revenues credited to the vote	13,454	20,994					13,454	20,994
	40,136	30,522	13,562	7,549	1,651	1,109	55,349	39,180
Less: receipts credited to revenue		2,378						2,378
Add: services provided by other departments	3,624	3,624					3,624	3,624
accommodation provided by this department	1,474	1,474					1,474	1,474
Total cost of program	45,234	33,242	13,562	7,549	1,651	1,109	60,447	41,900
Canadian Radio-television and Telecommunications Commission								
Administration	5,656	5,614	39	126			5,695	5,740
Research	791	628	3	2	75	60	869	690
Broadcast programs evaluation and regulation	1,455	1,056	9	7			1,464	1,063
Licensing policy and administration	3,597	3,707	49	36			3,646	3,743
Contributions to employee benefit plans	814	814					814	814
	12,313	11,819	100	171	75	60	12,488	12,050
Less: receipts credited to revenue		30						30
Add: services provided by other departments	907	907					907	907
Total cost of program	13,220	12,696	100	171	75	60	13,395	12,927

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77	1976-77	1975-76
	Appropriations	Expenditures	Expenditures
Department			
Grant to Canadian Radio Technical Planning Board	11	11	11
Payments to Bell Canada of the difference between the negotiated revenue level and the revenue from user departments at standard G.T.A. national rates, for the provision of Thin Route Service in the Northwest Territories	512	59	141
Payments to the Canadian National Railway Company of the difference between revenues and expenses in the operation and maintenance of telecommunication facilities in accordance with agreements entered into with the company with approval of the Governor in Council:			
Canadian National Railways telecommunication system north of Yellowknife from Fort Simpson to Inuvik in the Northwest Territories, the amount not to exceed \$324,887 per year for the calendar years 1966-76.	125	40	90
Contribution to the Canadian National Railway Company for the Tropospheric Scatter Terminal at Frobisher Bay, Northwest Territories	50	46	
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	928	928	783
Contribution to Bell Canada for the establishment of temporary high frequency radio communications facilities at Hall Beach, Northwest Territories	25	25	
Expenditures not required for the current year			32
Total department	1,651	1,109	1,057
Canadian Radio-television and Telecommunications Commission			
Contributions towards research under section 18 of the Broadcasting Act	75	60	57
Grand total	1,726	1,169	1,114

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canadian Radio- television and Telecommunications Commission	Total
(1) Salaries and wages . . . . .	34,129 <b>33,033</b> <i>29,761</i>	8,201 7,706 <i>6,338</i>	42,330 <b>40,739</b> <i>36,099</i>
(1) Other personnel costs . . . . .	3,573 <b>3,974</b> <i>3,793</i>	878 895 <i>741</i>	4,451 <b>4,869</b> <i>4,534</i>
(2) Transportation and communications . . . . .	2,179 <b>2,877</b> <i>3,079</i>	646 672 <i>658</i>	2,825 <b>3,549</b> <i>3,737</i>
(3) Information . . . . .	419 <b>185</b> <i>351</i>	267 703 <i>620</i>	686 <b>888</b> <i>971</i>
(4) Professional and special services . . . . .	7,815 <b>8,279</b> <i>14,802</i>	1,547 852 <i>935</i>	9,362 <b>9,131</b> <i>15,737</i>
(5) Rentals . . . . .	1,482 <b>962</b> <i>944</i>	361 448 <i>466</i>	1,843 <b>1,410</b> <i>1,410</i>
(6) Purchased repair and upkeep . . . . .	735 <b>743</b> <i>456</i>	55 92 <i>122</i>	790 <b>835</b> <i>578</i>
(7) Utilities, materials and supplies . . . . .	2,837 <b>2,990</b> <i>3,240</i>	356 449 <i>380</i>	3,193 <b>3,439</b> <i>3,620</i>
(8) Construction and acquisition of land, buildings and equipment . . . . .	2,446 <b>1,824</b> <i>2,121</i>		2,446 <b>1,824</b> <i>2,121</i>
(9) Construction and acquisition of machinery and equipment . . . . .	11,116 <b>4,095</b> <i>9,811</i>	100 171 <i>238</i>	11,216 <b>4,266</b> <i>10,049</i>
(10) Grants, contributions and other transfer payments . . . . .	1,651 <b>1,109</b> <i>1,057</i>	75 60 <i>57</i>	1,726 <b>1,169</b> <i>1,114</i>
(12) All other expenditures . . . . .	421 <b>103</b> <i>41</i>	2 2 <i>2</i>	423 <b>105</b> <i>43</i>
(1-12) Total . . . . .	68,803 <b>60,174</b> <i>69,456</i>	12,488 12,050 <i>10,557</i>	81,291 <b>72,224</b> <i>80,013</i>
(13) Less: receipts and revenues credited to the vote . . . . .	13,454 <b>20,994</b> <i>14,607</i>		13,454 <b>20,994</b> <i>14,607</i>
Total net expenditures . . . . .	55,349 <b>39,180</b> <i>54,849</i>	12,488 12,050 <i>10,557</i>	67,837 <b>51,230</b> <i>65,406</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in italic type are 1975-76 expenditures.



## Departmental Summary

(in thousands of dollars)

	Total	Department	Government Tele- communications Agency Revolving Fund	Canadian Radio- television and Tele- communications Commission	Teleglobe Canada	Telesat Canada Development of Space and Terrestrial Communications	Con- tractors Hold- backs	Suspense Accounts
<b>FINANCIAL RESOURCES USED FOR—</b>								
Budgetary and other—								
Operating expenditures . . . . .	96,773	51,516	33,438	11,819				
Capital expenditures . . . . .	7,759	7,549	39	171				
Grants, contributions and other transfer payments . . . . .	1,169	1,109		60				
Sums credited to revenue . . . . .	2,408	2,378		30				
Sub-total . . . . .	108,109	62,552	33,477	12,080				
Non-budgetary transactions—								
Increase in accounts receivable . . . . .								
Decrease in accounts payable . . . . .	2,270		2,270					
Other loans made to third parties . . . . .								
Other repayments of loans received from third parties . . . . .								
Amounts advanced by Canada . . . . .								
Equity capital invested by Canada . . . . .								
Acquisition of inventories . . . . .								
Other reductions in liabilities and increases in assets . . . . .	578		407				152	19
Total financial resources used . . . . .	110,957	62,552	36,154	12,080			152	19
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>								
Budgetary allocations used—								
Annual appropriations . . . . .	46,948	35,712		11,236				
Statutory appropriations . . . . .	4,282	3,468		814				
Receipts credited to appropriations . . . . .	20,994	20,994						
Sums credited to revenue . . . . .	2,408	2,378		30				
Sales . . . . .	33,344		33,344					
Other . . . . .								
Depreciation charged as an expenditure . . . . .	27		27					
Sub-total . . . . .	108,003	62,552	33,371	12,080				
Non-budgetary transactions—								
Decrease in accounts receivable . . . . .	299		299					
Increase in accounts payable . . . . .								
Other repayments of loans made to third parties . . . . .								
Other loans received from third parties . . . . .								
Repayments of amounts advanced by Canada . . . . .	11,439				2,939	8,500		
Equity capital realized . . . . .								
Decrease in inventories . . . . .								
Other increases in liabilities or reduction in assets . . . . .	91						75	16
Total financial resources provided . . . . .	119,832	62,552	33,670	12,080	2,939	8,500	75	16
Net financial resources used or net financial resources provided (–) . . . . .	–8,875	nil	2,484	nil	–2,939	–8,500	77	3

## Revenues

	1976-77	1975-76
<b>Department</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments . . . . .	2,217,773 77	2,840,921 23
B Refunds of previous years' expenditure . . . . .	160,576 93	77,790 84
C Proceeds from sales . . . . .	2 50	710 00
Total . . . . .	<u>\$2,378,353 20</u>	<u>\$2,919,422 07</u>

1976-77

## Details

Non-Tax Revenue—		
A Return on investments—		
Interest on loans—		
Teleglobe Canada . . . . .	1,473,114	
Telesat Canada . . . . .	444,660	
Dividends—		
Telesat Canada . . . . .	300,000	2,217,774
B Refunds of previous years' expenditure . . . . .		160,577
C Proceeds from sales . . . . .		2
Total . . . . .		<u>\$2,378,353</u>

1976-77 1975-76

Canadian Radio-television and  
Telecommunications Commission

## Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure . . . . .	2,016 51	11,956 56
B Privileges, licences and permits . . . . .	26 447 34	
C Miscellaneous . . . . .	1,801 35	306 00
Total . . . . .	<u>\$30,265 20</u>	<u>\$12,262 56</u>

1976-77

## Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure . . . . .	2,017	
B Privileges, licences and permits: Broadcasting licence fees . . . . .	26,447	
C Miscellaneous . . . . .	1,801	
Total . . . . .		<u>\$30,265</u>

## Appendix

## Government Telecommunications Agency Revolving Fund

(Authorized by Vote L20, Appropriation Act No. 5 1963, 1963, c.42)

## BALANCE SHEET AS AT MARCH 31

ASSETS			LIABILITIES		
	1977	1976		1977	1976
Current			Current		
Advances to employees . . . . .	\$ 2,950	\$ 3,421	Accounts payable and accrued liabilities . . . .	\$3,646,199	\$3,555,520
Accounts receivable—Departments and agencies of the Government of Canada and Crown corporations . . . . .	5,977,906	4,637,529	Advances from Canada for working capital . .	3,399,982	1,391,269
Accrued revenue . . . . .	1,079,538	390,523	Less: Replacement funds available (over- drawn) for purchase of fixed assets . .	2,758	(2,203)
	7,060,394	5,031,473		3,397,224	1,393,472
Fixed — at cost (Schedule 1) . . . . .	252,439	213,496	Loan from Canada for purchase of fixed assets (Note 3) . . . . .	8,186	
Less: Accumulated depreciation . . . . .	102,373	77,922		7,051,609	4,948,992
	150,066	135,574	Long term		
			Loan from Canada for purchase of fixed assets (Note 3) . . . . .	34,159	
			EQUITY OF CANADA		
			Contributed capital . . . . .	92,741	92,546
			Retained earnings . . . . .	31,951	125,509
				124,692	218,059
	\$7,210,460	\$5,167,047		\$7,210,460	\$5,167,047

The accompanying notes are an integral part of the financial statements.

Certified correct:

JAMES L. DUGAN

Director General Financial Services and Program Review

Department of Communications

Approved:

M. F. YALDEN

Deputy Minister

Department of Communications

## Government Telecommunications Agency Revolving Fund—Continued

## STATEMENT OF INCOME AND EXPENSE AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31

	1977	1976
Income		
Telecommunications services . . . . .	\$33,344,090	\$26,996,382
Expense		
Operating		
Inter-city network . . . . .	19,054,652	16,100,487
Dedicated services . . . . .	4,576,090	3,451,976
Operators' salaries . . . . .	2,013,305	1,681,101
Government data network . . . . .	1,805,164	914,987
Local shared services . . . . .	1,223,963	1,002,403
Directory services . . . . .	347,646	463,292
Other network services . . . . .	269,753	301,733
Interest on advances . . . . .	204,405	111,947
Leased space . . . . .	107,090	109,737
Other . . . . .		15,291
	<u>29,602,068</u>	<u>24,152,954</u>
Administration		
Salaries and employee benefits . . . . .	3,211,286	2,132,061
Rental of buildings and equipment . . . . .	250,945	201,586
Travel and removal . . . . .	140,854	120,337
Telephone and freight . . . . .	81,540	73,900
Office materials and supplies . . . . .	66,146	40,885
Professional services . . . . .	39,454	38,624
Depreciation . . . . .	27,387	23,475
Other . . . . .	17,968	10,358
	<u>3,835,580</u>	<u>2,641,226</u>
	<u>33,437,648</u>	<u>26,794,180</u>
Excess of (expense over income) income over expense for the year . . . . .	(93,558)	202,202
Retained earnings (deficit) at beginning of year . . . . .	125,509	(76,693)
Retained earnings at end of year . . . . .	\$ 31,951	\$ 125,509

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	1977	1976
Source of funds		
Excess of income over expense . . . . .	\$	\$ 202,202
Add: Expense not requiring any outlay of funds: Depreciation . . . . .		23,475
Funds provided by operations . . . . .		225,677
Loan from Canada for purchase of fixed assets . . . . .	58,717	
Proceeds on disposal of fixed assets . . . . .	5,314	4,487
Increase in contributed capital . . . . .	195	(3,411)
Prior years' adjustment . . . . .		3,325
	<u>64,226</u>	<u>230,078</u>
Application of funds		
Excess of expense over income . . . . .	93,558	
Less: Expense not requiring any outlay of funds: Depreciation . . . . .		27,387
Funds used by operations . . . . .	66,171	
Acquisition of fixed assets . . . . .	47,193	49,119
Repayment of loan from Canada for purchase of fixed assets . . . . .	16,372	
Increase in current portion of long term liability . . . . .	8,186	
	<u>137,922</u>	<u>49,119</u>
Increase in working capital . . . . .	(73,696)	180,959
Working capital (deficit) at beginning of year . . . . .	82,481	(98,478)
Working capital at end of year . . . . .	\$ 8,785	\$ 82,481
Changes in working capital components		
Increase in advances to employees . . . . .	\$ (471)	\$ 1,928
Increase in accounts receivable . . . . .	1,340,377	1,541,437
Increase in accrued revenue . . . . .	689,015	249,378
Decrease in accounts payable . . . . .	(90,679)	(123,457)
Decrease in advances from Canada for working capital . . . . .	(2,003,752)	(1,488,327)
Decrease in loan from Canada for purchase of fixed assets—current portion . . . . .	(8,186)	
Increase in working capital . . . . .	\$ (73,696)	\$ 180,959
Working capital		
Current assets . . . . .	\$ 7,060,394	\$ 5,031,473
Current liabilities . . . . .	7,051,609	4,948,992
	<u>\$ 8,785</u>	<u>\$ 82,481</u>

The accompanying notes are an integral part of the financial statements.

## SCHEDULE 1

## FIXED ASSETS AND ACCUMULATED DEPRECIATION FOR THE YEAR ENDED MARCH 31, 1977

Category	FIXED ASSETS				ACCUMULATED DEPRECIATION			
	Opening Balance	Acquisitions	Disposals	Closing Balance	Opening Balance	Decreases	Depreciation	Closing Balance
Office equipment . . . . .	\$75,264	\$25,717	\$ 47	\$100,934	\$33,966	\$ 31	\$13,400	\$47,335
Furniture and fixtures . . . . .	121,545	21,476	8,203	134,818	35,121	2,905	11,632	43,848
Automobiles . . . . .	16,687			16,687	8,835		2,355	11,190
	<u>\$213,496</u>	<u>\$47,193</u>	<u>\$8,250</u>	<u>\$252,439</u>	<u>\$77,922</u>	<u>\$2,936</u>	<u>\$27,387</u>	<u>\$102,373</u>

## Government Telecommunications Agency Revolving Fund—Continued

## SCHEDULE 2

RECONCILIATION WITH PUBLIC ACCOUNTS  
AS AT MARCH 31

	1977	1976
Due to Consolidated Revenue Fund as per Balance Sheet . . . . .	\$3,397,224	\$ 1,393,472
Add: Payments made in the new fiscal year recorded in the Consolidated Revenue Fund in the old fiscal year . . . . .	2,556,742	197,237
	5,953,966	1,590,709
Less: Funds received in the new fiscal year recorded in the Consolidated Revenue Fund in the old fiscal year . . . . .	5,296,200	3,375,098
	657,766	(1,784,389)
Add: Loan from Canada for purchase of fixed assets . . . . .	42,345	
Working capital advances per Public Accounts . . . . .	\$ 700,111	\$(1,784,389)

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 1977

## 1. Authorization and purpose

## a) Authorization

The Fund was authorized by Vote L20, Appropriation Act No. 5, 1963, to draw from the Consolidated Revenue Fund at any time up to \$1 million. This amount was increased to \$2 million by Vote L6a, Appropriation Act No. 4, 1975.

The Treasury Board, on September 21, 1972, authorized the Fund to carry forward to future years, surpluses or deficits to a maximum amount of \$150,000.

## b) Purpose

The Fund is used to finance all activities of the Agency including:

- The payment of accounts submitted by common carrier companies for provision of telecommunication services and facilities in Canada and the USA; for dedicated (private) systems employed by various departments and the management of some eighteen consolidated telephone systems in major cities throughout Canada;
- Telecommunication engineering and support services for network and systems management;
- The printing and distribution of telephone directories for each consolidated system;
- Administrative support and other related overhead charges.

## 2. Significant accounting policies

## a) Depreciation

Depreciation of fixed assets is calculated using the declining balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%).

## b) Contributed capital

Contributed capital represents fixed assets financed from parliamentary appropriations prior to April 1, 1971 and these assets are recorded at cost.

## 3. Loan from Canada for purchase of fixed assets

Vote L6b of Appropriation Act No. 5, 1976 authorized a loan of \$58,717 to the Agency for the purchase of fixed assets, in accordance with terms and conditions approved by Treasury Board.

The terms of repayment have not yet been established by the Department of Finance nor approved by the Treasury Board, even though annual repayments of \$8,186 (excluding interest) until 1980 and of \$3,553 (excluding interest) from 1981 to 1985 have been established by the Agency. The interest rate is fixed quarterly by the Minister of Finance and the related interest has been recorded.

As at March 31, 1977, two repayments had been made for the years 1975-76 and 1976-77 reducing the loan from \$58,717 to \$42,345.

## 4. Termination benefits and annual vacation pay

Termination benefits and annual vacation pay accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and are expensed by the Agency when paid. No provision has been made in the accounts for termination benefits and annual vacation pay accruing to employees as at March 31, 1977 which amounts are approximately \$285,000 and \$132,000 respectively.

## 5. Advances from Canada for working capital

As at March 31, 1977, the Agency had drawn an amount of \$3,397,224 from the Consolidated Revenue Fund. The Agency has thus exceeded by \$1,397,224, the maximum amount of \$2 million it is authorized to draw. As mentioned in Note 6, the Agency has requested authority to increase this maximum amount to \$4 million.

## 6. Subsequent events

## a) Request for a loan

On July 19, 1977, the Agency submitted to the Treasury Board a request for a loan amounting to a maximum of \$527,000 for the immediate payment of non-recurring pre-operational expenses relating to the establishment of an electronic telephone system.

## b) Request to increase the drawing authority limit

The Agency requested the Treasury Board on July 19, 1977 to increase its drawing authority limit from \$2 million to \$4 million.



**Government Telecommunications Agency Revolving Fund—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
August 3, 1977

THE HONOURABLE JEANNE SAUVÉ, P.C., M.P.  
MINISTER OF COMMUNICATIONS  
OTTAWA, ONTARIO

I have examined the balance sheet of the Government Telecommunications Agency Revolving Fund as at March 31, 1977 and the statements of income and expense and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 4 to the financial statements, the Agency has not recorded in its accounts an amount of approximately \$417,000 for employee termination benefits and annual vacation pay.

In my opinion, except for the failure to record a provision for employee termination benefits and annual vacation pay as mentioned in the preceding paragraph, these financial statements present fairly the financial position of the Agency as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

# SECTION 3

**1976-77  
PUBLIC ACCOUNTS**

**Consumer and  
Corporate Affairs**

**Department  
Anti-Inflation Board  
Food Prices Review Board**

## CONTENTS

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## **CONSUMER AND CORPORATE AFFAIRS**

### **Department**

#### **Objectives**

##### **ADMINISTRATION PROGRAM**

- To provide overall policy direction, advisory and administrative support services to departmental programs and to develop and maintain an effective network of communication with the public on matters related to Acts administered by the Department and to administer the government's policy on conflict of interest.

##### **CONSUMER AFFAIRS PROGRAM**

- To optimize the welfare of consumers and to protect them against economic and accident hazards.

##### **CORPORATE AFFAIRS PROGRAM**

- To facilitate the orderly conduct of business and the private development and production of capital.

##### **COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM**

- To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

##### **INTELLECTUAL PROPERTY PROGRAM**

- To encourage innovation and the efficient dissemination and use of knowledge and information.

### **Anti-Inflation Board**

#### **Objective**

- To provide for the restraint of profit margins, prices, dividends and compensation in Canada.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures . . . . .	\$11,501,000 00			
1b . . . . .	88,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	526,300 00			
	12,115,300 00	11,298,776 61	816,523 39	10,561,120 80
Stat. Minister of Consumer and Corporate Affairs—Salary and motor car allowance . . . . .	11,977 69	11,977 69		25,185 38
Stat. Contributions to employee benefit plans . . . . .	676,000 00	676,000 00		691,000 00
	12,803,277 69	11,986,754 30	816,523 39	11,277,306 18
<b>CONSUMER AFFAIRS PROGRAM</b>				
5 Program expenditures and the grants listed in the Estimates . . . . .	\$25,535,000 00			
Transfer from Treasury Board Vote 10 student summer employ- ment . . . . .	89,000 00			
	25,624,000 00	24,637,745 90	986,254 10	20,496,597 41
Stat. Contributions to employee benefit plans . . . . .	1,861,000 00	1,861,000 00		1,788,000 00
	27,485,000 00	26,498,745 90	986,254 10	22,284,597 41
<b>CORPORATE AFFAIRS PROGRAM</b>				
10 Program expenditures . . . . .	6,740,000 00	5,947,496 92	792,503 08	5,432,845 59
Stat. Contributions to employee benefit plans . . . . .	515,000 00	515,000 00		495,000 00
Stat. Refunds of amounts credited to revenue in previous years . . . . .	42,644 45	42,644 45		
	7,297,644 45	6,505,141 37	792,503 08	5,927,845 59
<b>COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM</b>				
15 Office of investigation and research—Operating expenditures . . . . .	\$ 5,593,000 00			
15b . . . . .	1,239,000 00			
	6,832,000 00	5,787,928 10	1,044,071 90	4,759,946 41
20 Restrictive Trade Practices Commission—Operating expenditures . . . . .	\$ 385,000 00			
20b . . . . .	167,000 00			
	552,000 00	351,464 13	200,535 87	347,812 79
Stat. Contributions to employee benefit plans . . . . .	438,000 00	438,000 00		423,000 00
	7,822,000 00	6,577,392 23	1,244,607 77	5,530,759 20
<b>INTELLECTUAL PROPERTY PROGRAM</b>				
25 Program expenditures and the grant listed in the Estimates . . . . .	\$ 9,737,000 00			
25b . . . . .	1 00			
	9,737,001 00	9,212,200 28	524,800 72	8,541,795 62
Stat. Contributions to employee benefit plans . . . . .	799,000 00	799,000 00		801,000 00
Stat. Refunds of amounts credited to revenue in previous years . . . . .	9,573 00	9,573 00		28,330 43
	10,545,574 00	10,020,773 28	524,800 72	9,371,126 05
	65,953,496 14	61,588,807 08	4,364,689 06	54,391,634 43
<b>Anti-Inflation Board</b>				
30 Program expenditures . . . . .	\$11,787,000 00			
30b . . . . .	10,400,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	70,000 00			
	22,257,000 00	21,965,405 76	291,594 24	5,400,763 79
Stat. Contributions to employee benefit plans . . . . .	743,000 00	743,000 00		
	23,000,000 00	22,708,405 76	291,594 24	5,400,763 79
<b>Food Prices Review Board</b>				
Expenditures from appropriations not required for 1976-77 . . . . .				1,874,123 57
Total . . . . .	88,953,496 14	84,297,212 84	4,656,283 30	61,666,521 79



Total Cost of Programs  
(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION . . . . .	1976-77	11,987	60	184		12,111
	1975-76	11,277	66	1,134		12,345
CONSUMER AFFAIRS . . . . .	1976-77	26,499	2,573	449		24,375
	1975-76	22,285	2,470	3,029		22,844
CORPORATE AFFAIRS . . . . .	1976-77	6,505	3,660	132		2,977
	1975-76	5,928	3,420	599		3,107
COMBINES INVESTIGATION AND COMPETITION POLICY . . . . .	1976-77	6,577	960	94		5,711
	1975-76	5,531	121	362		5,772
INTELLECTUAL PROPERTY . . . . .	1976-77	10,021	5,873	192		4,340
	1975-76	9,371	5,857	932		4,446
Total department . . . . .	1976-77	61,589	13,126	1,051		49,514
	1975-76	54,392	11,934	6,056		48,514
Anti-Inflation Board . . . . .	1976-77	22,708	28	950		23,630
	1975-76	5,401				5,401
Food Prices Review Board . . . . .	1976-77					
	1975-76	1,874		101		1,975
Grand total . . . . .	1976-77	84,297	13,154	2,001		73,144
	1975-76	61,667	11,934	6,157		55,890

## Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
Administration . . . . .	690	550	2	10			692	560
Advisory and support services . . . . .	7,509	7,349	319	246			7,828	7,595
Office of the Registrar General . . . . .	410	349	2	1			412	350
Information . . . . .	2,301	1,950	6	8			2,307	1,958
Field operations . . . . .	1,560	1,511	4	13			1,564	1,524
	12,470	11,709	333	278			12,803	11,987
Less: receipts credited to revenue . . . . .		60						60
Add: services provided by other departments . . . . .	184	184					184	184
Total cost of program . . . . .	12,654	11,833	333	278			12,987	12,111
<b>CONSUMER AFFAIRS PROGRAM</b>								
Administration . . . . .	231	430		1			231	431
Advisory Councils . . . . .	158	120					158	120
Consumer services . . . . .	1,414	967	12	15	900	898	2,326	1,880
Operations . . . . .	18,153	18,168	715	838			18,868	19,006
Regulation . . . . .	3,657	3,432	383	238			4,040	3,670
Research . . . . .	1,857	1,387	5	5			1,862	1,392
	25,470	24,504	1,115	1,097	900	898	27,485	26,499
Less: receipts credited to revenue . . . . .		2,573						2,573
Add: services provided by other departments . . . . .	449	449					449	449
Total cost of program . . . . .	25,919	22,380	1,115	1,097	900	898	27,934	24,375
<b>CORPORATE AFFAIRS PROGRAM</b>								
Administration . . . . .	179	101	1				180	101
Research . . . . .	682	346	3	1			685	347
Incorporation . . . . .	1,472	1,444	32	8			1,504	1,452
Insolvency . . . . .	4,864	4,563	65	42			4,929	4,605
	7,197	6,454	101	51			7,298	6,505
Less: receipts credited to revenue . . . . .		3,660						3,660
Add: services provided by other departments . . . . .	132	132					132	132
Total cost of program . . . . .	7,329	2,926	101	51			7,430	2,977
<b>COMBINES INVESTIGATION AND COMPETITION</b>								
<b>POLICY PROGRAM</b>								
Investigation and research . . . . .	7,069	6,119	168	74			7,237	6,193
Restrictive Trade Practices Commission . . . . .	575	381	10	3			585	384
	7,644	6,500	178	77			7,822	6,577
Less: receipts credited to revenue . . . . .		960						960
Add: services provided by other departments . . . . .	94	94					94	94
Total cost of program . . . . .	7,738	5,634	178	77			7,916	5,711
<b>INTELLECTUAL PROPERTY PROGRAM</b>								
Administration . . . . .	456	494	27	3			483	497
Research . . . . .	334	337	2		145	144	481	481
Patents . . . . .	7,840	7,534	40	28			7,880	7,562
Copyright and industrial design . . . . .	292	256	2	4			294	260
Trade marks . . . . .	1,393	1,219	15	2			1,408	1,221
	10,315	9,840	86	37	145	144	10,546	10,021
Less: receipts credited to revenue . . . . .		5,873						5,873
Add: services provided by other departments . . . . .	192	192					192	192
Total cost of program . . . . .	10,507	4,159	86	37	145	144	10,738	4,340
<b>Anti-Inflation Board</b>								
Anti-Inflation Board . . . . .	22,754	22,484	246	224			23,000	22,708
Less: receipts credited to revenue . . . . .		28						28
Add: services provided by other departments . . . . .	950	950					950	950
Total cost of program . . . . .	23,704	23,406	246	224			23,950	23,630

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
CONSUMER AFFAIRS PROGRAM			
Grants to various consumer organizations . . . . .	900	898	503
INTELLECTUAL PROPERTY PROGRAM			
Grant to the World Intellectual Property Organization . . . . .	145	144	117
Total . . . . .	1,045	1,042	620

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Consumer Affairs Program	Corporate Affairs Program	Combines Investigation and Competition Policy Program	Intellectual Property Program	Total Department	Anti- Inflation Board	Food Prices Review Board	Total
(1) Salaries and wages . . . . .	7,321 <b>6,865</b> <i>6,138</i>	18,634 <b>18,092</b> <i>15,469</i>	5,151 <b>4,746</b> <i>4,251</i>	5,264 <b>4,531</b> <i>3,677</i>	7,953 <b>8,135</b> <i>7,203</i>	44,323 <b>42,369</b> <i>36,738</i>	11,381 <b>11,549</b> <i>1,217</i>		55,704 <b>53,911</b> <i>38,731</i>
(1) Other personnel costs . . . . .	676 <b>676</b> <i>691</i>	1,861 <b>1,861</b> <i>1,788</i>	515 <b>515</b> <i>495</i>	438 <b>438</b> <i>423</i>	799 <b>799</b> <i>801</i>	4,289 <b>4,289</b> <i>4,198</i>	743 <b>743</b> <i></i>	776 <i>114</i>	5,032 <b>5,032</b> <i>4,312</i>
(2) Transportation and communica- tions . . . . .	915 <b>811</b> <i>671</i>	2,511 <b>2,273</b> <i>2,094</i>	404 <b>400</b> <i>386</i>	688 <b>630</b> <i>417</i>	176 <b>149</b> <i>159</i>	4,694 <b>4,263</b> <i>3,727</i>	1,522 <b>1,404</b> <i>535</i>		6,216 <b>5,667</b> <i>4,398</i>
(3) Information . . . . .	1,154 <b>901</b> <i>827</i>	6 <b>64</b> <i>7</i>	233 <b>17</b> <i>33</i>	42 <b>42</b> <i>42</i>	945 <b>459</b> <i>661</i>	2,380 <b>1,483</b> <i>1,570</i>	1,462 <b>762</b> <i>1,074</i>	262	3,842 <b>2,245</b> <i>2,906</i>
(4) Professional and special services . . . . .	1,489 <b>1,273</b> <i>1,403</i>	1,598 <b>1,239</b> <i>1,157</i>	638 <b>479</b> <i>437</i>	1,003 <b>670</b> <i>760</i>	68 <b>62</b> <i>67</i>	4,796 <b>3,723</b> <i>3,824</i>	6,398 <b>6,867</b> <i>1,484</i>	524	11,194 <b>10,590</b> <i>5,832</i>
(5) Rentals . . . . .	254 <b>192</b> <i>173</i>	249 <b>222</b> <i>205</i>	85 <b>126</b> <i>112</i>	71 <b>50</b> <i>44</i>	76 <b>51</b> <i>48</i>	735 <b>641</b> <i>582</i>	312 <b>272</b> <i>94</i>	31	1,047 <b>913</b> <i>707</i>
(6) Purchased repair and upkeep . . . . .	25 <b>306</b> <i>91</i>	107 <b>148</b> <i>83</i>	10 <b>15</b> <i>8</i>	10 <b>8</b> <i>7</i>	3 <b>7</b> <i>6</i>	155 <b>484</b> <i>195</i>	280 <b>234</b> <i>340</i>	2	435 <b>718</b> <i>537</i>
(7) Utilities, materials and supplies . . . . .	625 <b>684</b> <i>427</i>	504 <b>604</b> <i>494</i>	118 <b>112</b> <i>127</i>	128 <b>130</b> <i>102</i>	285 <b>169</b> <i>220</i>	1,660 <b>1,699</b> <i>1,370</i>	656 <b>652</b> <i>270</i>	16	2,316 <b>2,351</b> <i>1,656</i>
(8) Construction and acquisition of land buildings and equipment . . . . .						542		5	547
(9) Construction and acquisition of machinery and equipment . . . . .	333 <b>277</b> <i>310</i>	1,115 <b>1,097</b> <i>482</i>	101 <b>52</b> <i>73</i>	178 <b>78</b> <i>59</i>	86 <b>36</b> <i>61</i>	1,813 <b>1,540</b> <i>985</i>	246 <b>224</b> <i>385</i>	8	2,059 <b>1,764</b> <i>1,378</i>
(10) Grants, contributions and other transfer payments . . . . .		900 <b>898</b> <i>503</i>			145 <b>144</b> <i>117</i>	1,045 <b>1,042</b> <i>620</i>			1,045 <b>1,042</b> <i>620</i>
(12) All other expenditures . . . . .	11 <b>2</b> <i>4</i>	<b>1</b> <i>3</i>	43 <b>43</b> <i>6</i>		10 <b>10</b> <i>28</i>	64 <b>56</b> <i>41</i>	<b>1</b> <i>2</i>		64 <b>57</b> <i>43</i>
Total net expenditures . . . . .	12,803 <b>11,987</b> <i>11,277</i>	27,485 <b>26,499</b> <i>22,285</i>	7,298 <b>6,505</b> <i>5,928</i>	7,822 <b>6,577</b> <i>5,531</i>	10,546 <b>10,021</b> <i>9,371</i>	65,954 <b>61,589</b> <i>54,392</i>	23,000 <b>22,708</b> <i>5,401</i>	1,874	88,954 <b>84,297</b> <i>61,667</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in italic type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Anti-Inflation Board	Small Debtor Revenue Trust Accounts	Guarantee Deposits Bankruptcy Act—Bonds	Deposit and Trust Accounts	Suspense Accounts	Securities Held in Trust
<b>FINANCIAL RESOURCES USED FOR—</b>								
Budgetary and other—								
Operating expenditures . . . . .	81,491	59,007	22,484					
Capital expenditures . . . . .	1,764	1,540	224					
Grants, contributions and other transfer payments . . . . .	1,042	1,042						
Sums credited to revenue . . . . .	13,154	13,126	28					
Sub-total . . . . .	97,451	74,715	22,736					
Non-budgetary transactions—								
Increase in accounts receivable . . . . .								
Decrease in accounts payable . . . . .								
Other loans made to third parties . . . . .								
Other repayments of loans received from third parties . . . . .								
Amounts advanced by Canada . . . . .								
Equity capital invested by Canada . . . . .								
Acquisition of inventories . . . . .								
Other reductions in liabilities and increases in assets . . . . .	2,093			946	688	414	41	4
Total financial resources used . . . . .	99,544	74,715	22,736	946	688	414	41	4
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>								
Budgetary allocations used—								
Annual appropriations . . . . .	79,201	57,236	21,965					
Statutory appropriations . . . . .	5,096	4,353	743					
Receipts credited to appropriations . . . . .								
Sums credited to revenue . . . . .	13,154	13,126	28					
Sales . . . . .								
Other . . . . .								
Depreciation charged as an expenditure . . . . .								
Sub-total . . . . .	97,451	74,715	22,736					
Non-budgetary transactions—								
Decrease in accounts receivable . . . . .								
Increase in accounts payable . . . . .								
Other repayments of loans made to third parties . . . . .								
Other loans received from third parties . . . . .								
Repayments of amounts advanced by Canada . . . . .								
Equity capital realized . . . . .								
Decrease in inventories . . . . .								
Other increase in liabilities or reduction in assets . . . . .	2,508			1,134	4	641	41	688
Total financial resources provided . . . . .	99,959	74,715	22,736	1,134	4	641	41	688
Net financial resources used or net financial resources provided (–) . . . . .	–415	nil	nil	–188	684	–227	nil	–684



## Revenues

	1976-77	1975-76
Department		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure . . . . .	10,023 14	14,368 69
B Services and service fees . . . . .	3,897,064 07	3,159,352 22
C Privileges, licences and permits . . . . .	6,968,861 29	7,286,341 24
D Miscellaneous . . . . .	2,250,446 33	1,473,772 96
Total . . . . .	<u>\$13,126,394 83</u>	<u>\$11,933,835 11</u>
	1976-77	

## Details

Non-Tax Revenue—	
A Refunds of previous year's expenditure . . . . .	10,023
B Services and service fees:	

Bankruptcy: official receiver's services \$5,761, official receiver's tariffs \$123,494	129,255
Combines investigation and research: transcripts \$618 . . . . .	618
Consumer protection: electricity and gas inspection fees \$1,497,456, laboratory fees \$3,007, weights and measures inspection fees \$989,455, laboratory fees \$7,391 . . . . .	2,497,309
Copyrights and industrial design: copies \$2,640 . . . . .	2,640
Corporation: annual summaries \$723,276, filing deposit or registration of by-law, prospectus, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries \$157,812, financial statements \$1,251 . . . . .	882,339
Patents: annual fee of patent agents \$3,182, attorney's registration \$1,042, copies \$67,454, printed patents \$202,425, searches \$14,877 . . . . .	288,980
Registration: copies, certified copies and certificates of authentication \$50,949, filing of railway mortgages and sale agreements \$2,552 . . . . .	53,501
Trade Marks: copies \$25,125, agent's annual fees \$17,297 . . . . .	42,422
	3,897,064

## C Privileges, licences and permits:

Bankruptcy: trustee's licence fees \$37,255	37,255
Consumer protection: label registration numbers \$27,702 . . . . .	27,702
Copyrights and industrial designs: copyrights \$95,315, designs \$43,162, timber marks \$22, sundries \$23,793 . . . . .	162,292
Corporations: application for letters patent and supplementary letters patent \$1,369,030, surrender of letters patent \$3,671, Minister's licences \$30 . . . . .	1,372,731
Patents: assignments \$266,789, caveat \$3,642, claims \$453,356, completing patent applications \$101,848, filing fees \$1,303,132, final fees \$2,119,848, restoration and reinstatement of applications \$13,260, sundries \$79,180 . . . . .	4,341,055
Trade Marks: advertisement fees \$206,100, amendments \$6,475, assignment of trade marks \$68,831, notices \$3,030, opposition fees \$17,332, registered users and amendments of registered user \$135,820, renewal of trade marks \$130,693, trade marks \$455,535, sundries \$4,010 . . . . .	1,027,826
	6,968,861

## D Miscellaneous:

Bankruptcy: levies under the Bankruptcy Act \$545,363, fines and forfeitures \$3,400, small debtor program \$176,830, Federal Insolvency Trustee Agency \$509,151 . . . . .	1,234,744
Combines investigation and research: fines and forfeitures . . . . .	954,829
Consumer protection: fines . . . . .	43,872
Sundries . . . . .	17,002
Total . . . . .	<u>2,250,447</u>
	<u>\$13,126,395</u>

## Anti-Inflation Board

	1976-77	1975-76
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure . . . . .	26,346 82	
B Miscellaneous . . . . .	1,176 12	
Total . . . . .	<u>\$27,522 94</u>	<u>\$</u>

## Details

Non-Tax Revenue—	
A Refunds of previous years' expenditure—Goods returned to Department of Supply and Services for credit \$20,703, sundries \$5,644 . . . . .	26,347
B Miscellaneous . . . . .	1,176
Total . . . . .	<u>\$27,523</u>

# SECTION 4

## 1976-77 PUBLIC ACCOUNTS

### Energy, Mines and Resources

Department  
Atomic Energy Control Board  
Atomic Energy of Canada Limited  
Eldorado Nuclear Limited  
Energy Supplies Allocation Board  
National Energy Board

### CONTENTS

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# ENERGY, MINES AND RESOURCES

## Department

### Objectives

#### ADMINISTRATION PROGRAM

- To provide overall policy direction and central administrative and support services for all departmental programs.

#### MINERAL AND ENERGY RESOURCES PROGRAM

- To ensure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.
- Petro-Canada—To increase Canada's energy supply from competitive sources.

#### EARTH SCIENCES PROGRAM

- To contribute to the conservation and use of the earth, for the present and future benefit of the nation.

## Atomic Energy Control Board

### Objective

- To control atomic energy in the interests of health and safety and national security.

## Atomic Energy of Canada Limited

### Objective

#### NUCLEAR RESEARCH AND UTILIZATION PROGRAM

- To develop the utilization of atomic energy for peaceful purposes.

#### NELSON RIVER TRANSMISSION FACILITIES PROGRAM

- To construct, control, lease and dispose of transmission facilities in connection with the Nelson River Power Project.

## Eldorado Nuclear Limited

### Objective

- To assist in establishing and maintaining adequate Canadian uranium ore reserves which can be economically exploited under current and projected market conditions.

## Energy Supplies Allocation Board

### Objectives

- To allocate supplies of petroleum within Canada during periods of national emergency caused by shortages or market disturbances affecting the national security and the economic stability of Canada.
- To administer a program to compensate petroleum importers for certain additional costs incurred.

## National Energy Board

### Objectives

- To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.
- To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

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Note: In 1976-77 expenditure in respect of grants for research and development under Atomic Energy Control Board was transferred from this department to Science and Technology.

For comparative purposes the 1975-76 figures have been adjusted.

# Appropriations and Expenditures

Vote		1976-77	1976-77	Unexpended	1975-76
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
<b>Department</b>					
<b>ADMINISTRATION PROGRAM</b>					
1	Program expenditures and authority to spend revenue received during the year.....	\$ 12,535,000 00			
	1d To authorize the transfer of \$299,999 from Energy, Mines and Resources Vote 25, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
	Transfer from Vote 25 .....	299,999 00			
	Transfer from Treasury Board Vote 15 public service bilingualism .....	1,110,200 00			
		13,945,200 00	13,271,248 32	673,951 68	10,279,758 56
Stat.	Minister of Energy, Mines and Resources—Salary and motor car allowance .....	21,999 84	21,999 84		25,655 79
Stat.	Contributions to employee benefit plans .....	852,000 00	852,000 00		792,000 00
		14,819,199 84	14,145,248 16	673,951 68	11,097,414 35
<b>MINERAL AND ENERGY RESOURCES PROGRAM</b>					
5	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 63,999,000 00			
	5b .....	1,400,000 00			
	5d To extend the purposes of Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1976, to deem Petro-Canada Exploration Inc. (formerly Atlantic Richfield Canada Limited) for the purposes of paragraph 149(i)(d) of the Income Tax Act, not to be, or to have been at any time since August 1, 1976, a wholly owned corporation subsidiary to a corporation not less than 90% of the shares or capital of which was owned by Her Majesty in Right of Canada; and to provide a further amount of .....	600,000 00			
	Transfer from Treasury Board Vote 17c employment creating projects .....	700,208 00			
		66,699,208 00	62,257,299 46	4,441,908 54	68,062,598 35
6b	Payment to Alberta in accordance with terms and conditions approved by the Governor in Council in respect of the maintenance of the domestic oil price .....	4,000,000 00	4,000,000 00		
7d	Payments to the Province of Nova Scotia, in accordance with terms and conditions approved by the Governor in Council, in respect of industrial energy conservation and oil substitution projects and a program of home insulation loans .....	29,172,500 00	29,172,500 00		
8d	Payments to the Province of Prince Edward Island, in accordance with terms and conditions approved by the Governor in Council, in respect of industrial energy conservation and renewable energy resource development projects .....	4,592,500 00	4,592,500 00		
10	Uranium Canada Limited—Program expenditures .....	12,000 00	7,056 43	4,943 57	10,651 75
Stat.	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System .....	20,713,688 98	20,713,688 98		
Stat.	Contributions to employee benefit plans .....	3,643,000 00	3,643,000 00		3,525,000 00
Stat.	Refunds of amounts credited to revenue in previous years .....	11,567 14	11,567 14		385,138 75
		128,844,464 12	124,397,612 01	4,446,852 11	71,983,388 85
<b>EARTH SCIENCES PROGRAM</b>					
25	Program expenditures including authority to make recoverable expenditures for the cost of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions\$ .....	48,025,000 00			
	Transfer from Treasury Board Vote 17c employment creating projects .....	53,800 00			
		48,078,800 00			
	Less transfer to Vote 1 .....	299,999 00			
		47,778,801 00	47,337,318 50	441,482 50	43,442,009 00
Stat.	Contributions to employee benefit plans .....	2,636,000 00	2,636,000 00		2,620,000 00
		50,414,801 00	49,973,318 50	441,482 50	46,062,009 00
		194,078,464 96	188,516,178 67	5,562,286 29	129,142,812 20
<b>Atomic Energy Control Board</b>					
30	Program expenditures .....	\$ 3,474,000 00			
	30b .....	3,961,300 00			
	Transfer from Treasury Board Vote 15 public service bilingualism .....	30,000 00			
		7,465,300 00	4,928,218 58	2,537,081 42	2,324,688 44
Stat.	Contributions to employee benefit plans .....	228,000 00	228,000 00		187,000 00
		7,693,300 00	5,156,218 58	2,537,081 42	2,511,688 44



## Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Atomic Energy of Canada Limited</b>				
<b>NUCLEAR RESEARCH AND UTILIZATION PROGRAM</b>				
35 Operating expenditures .....	\$ 89,107,000 00			
35b .....	13,300,000 00			
35d To extend the purposes of Energy, Mines and Resources Vote 35, Appropriation Act No. 3, 1976, to include a payment to Atomic Energy of Canada Limited in the amount of \$85,491,467 for the payment of interest owing in that amount in respect of certain loans outstanding made by Her Majesty to the Corporation, and to provide a further amount of .....	85,491,467 00			
		187,898,467 00		86,127,000 00
40 Capital expenditures .....		7,650,000 00		7,449,000 00
		195,548,467 00		93,576,000 00
<b>Eldorado Nuclear Limited</b>				
Expenditures from appropriations not required for 1976-77 .....				3,000,000 00
<b>Energy Supplies Allocation Board</b>				
65 Operating expenditures .....	\$ 1,733,676 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	55,000 00			
		1,788,676 00	1,076,405 43	712,270 57
70 Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as described in the regulations, (a) from outside Canada, (b) for consumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line .....				1,441,412 55
		1,410,000,000 00	945,291,817 00	464,708,183 00
at. Contributions to employee benefit plans .....		99,200 00	99,200 00	1,581,997,241 21
		1,411,887,876 00	946,467,422 43	465,420,453 57
				1,583,576,653 76
<b>National Energy Board</b>				
75 Program expenditures .....	\$ 8,281,242 00			
75b .....	728,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	229,500 00			
		9,238,742 00	8,815,937 52	422,804 48
at. Contributions to employee benefit plans .....		703,758 00	703,758 00	7,475,894 59
		9,942,500 00	9,519,695 52	422,804 48
				8,136,204 59
Total .....		1,819,150,607 96	1,345,207,982 20	473,942,625 76
				1,819,943,358 99

**Total Cost of Programs**

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
<b>Department</b>						
ADMINISTRATION .....	1976-77	14,145	15	1,154		15,284
	1975-76	11,098	8	805		11,895
MINERAL AND ENERGY RESOURCES .....	1976-77	124,398	19,151	6,886	710	112,843
	1975-76	71,983	8,452	4,897	710	69,138
EARTH SCIENCES .....	1976-77	49,973	277	4,190	149	54,035
	1975-76	46,062	288	2,991	149	48,914
Total department .....	1976-77	188,516	*19,443	12,230	859	182,162
	1975-76	129,143	8,748	8,693	859	129,947
Atomic Energy Control Board .....	1976-77	5,156		271		5,427
	1975-76	2,511		137		2,648
Atomic Energy of Canada Limited .....	1976-77	195,549				195,549
	1975-76	93,576				93,576
Eldorado Nuclear Limited .....	1976-77					
	1975-76	3,000				3,000
Energy Supplies Allocation Board .....	1976-77	946,467		160		946,627
	1975-76	1,583,577		185		1,583,762
National Energy Board .....	1976-77	9,520	4	702		10,218
	1975-76	8,136	4	699		8,831
Grand total .....	1976-77	1,345,208	*19,447	13,363	859	1,339,983
	1975-76	1,819,943	8,752	9,714	859	1,821,764

\*Does not include Return on investments: Atomic Energy of Canada Limited \$124,652.

**Programs by Activities**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Departments</b>								
<b>ADMINISTRATION PROGRAM</b>								
Administration .....	7,704	7,223	1,226	1,299			8,930	8,522
Special supporting services .....	7,256	7,083	650	648			7,906	7,731
Contributions to employee benefit plans .....	852	852					852	852
	15,812	15,158	1,876	1,947			17,688	17,105
<i>Less:</i> receipts and revenues credited to the vote .....	2,869	2,960					2,869	2,960
	12,943	12,198	1,876	1,947			14,819	14,145
<i>Less:</i> receipts credited to revenue .....		15						15
<i>Add:</i> services provided by other departments .....	1,154	1,154					1,154	1,154
Total cost of program .....	14,097	13,337	1,876	1,947			15,973	15,284
<b>MINERAL AND ENERGY RESOURCES PROGRAM</b>								
Energy development .....	5,340	5,029	40	59	26,617	26,801	31,997	31,889
Office of energy conservation .....	4,194	4,173	464	443	33,765	33,765	38,423	38,381
Mineral development .....	4,656	4,090	16	22	376	451	5,048	4,563
Mining and metallurgical investigations and research .....	21,988	18,853	902	1,389	1,270	453	24,160	20,695
Geological research and surveys .....	23,800	23,427	1,213	1,268	560	532	25,573	25,227
Contributions to employee benefit plans .....	3,643	3,643					3,643	3,643
	63,621	59,215	2,635	3,181	62,588	62,002	128,844	124,398
<i>Less:</i> receipts credited to revenue .....	13,468	19,151					13,468	19,151
<i>Add:</i> services provided by other departments .....	6,886	6,886					6,886	6,886
accommodation provided by this department .....	710	710					710	710
Total cost of program .....	57,749	47,660	2,635	3,181	62,588	62,002	122,972	112,843
<b>EARTH SCIENCES PROGRAM</b>								
Field and air surveys, mapping and aeronautical charting .....	26,138	26,101	1,344	1,247	154	152	27,636	27,500
Geological research and surveys .....	2,640	2,567	68	156	91	88	2,799	2,811
Research in geophysics .....	6,340	6,261	319	427	64	63	6,723	6,751
Polar continental shelf studies .....	3,364	3,250	127	34			3,491	3,284
Canada centre for remote sensing .....	6,926	7,019	2,547	2,544			9,473	9,563
Administration .....	505	405	12	9			517	414
Contributions to employee benefit plans .....	2,636	2,636					2,636	2,636
	48,549	48,239	4,417	4,417	309	303	53,275	52,959
<i>Less:</i> receipts and revenues credited to the vote .....	2,860	2,986					2,860	2,986
	45,689	45,253	4,417	4,417	309	303	50,415	49,973
<i>Less:</i> receipts credited to revenue .....	292	277					292	277
<i>Add:</i> services provided by other departments .....	4,190	4,190					4,190	4,190
accommodation provided by this department .....	149	149					149	149
Total cost of program .....	49,736	49,315	4,417	4,417	309	303	54,462	54,035

## Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Atomic Energy Control Board</b>								
Administration of atomic energy control regulations .....	7,451	4,994	242	162			7,693	5,156
Add: services provided by other departments .....	271	271					271	271
Total cost of program .....	7,722	5,265	242	162			7,964	5,427
<b>Atomic Energy of Canada Limited</b>								
<b>NUCLEAR RESEARCH AND UTILIZATION PROGRAM</b>								
Nuclear power development and utilization .....	180,592	199,476*	5,952	5,222			186,544	204,698
Radiation and radioisotope development and utilization .....	876	876					876	876
Atomic energy fundamental research .....	6,972	7,740	535	732			7,507	8,472
Administration and support services .....	53,941	51,350	1,663	1,716			55,604	53,066
	242,381	259,442	8,150	7,670			250,531	267,112
Less: receipts and revenues credited to the vote .....	53,483	61,043					53,483	61,043
provision from retained earnings .....	1,000	10,500	500	20			1,500	10,520
Total cost of program .....	187,898	187,899	7,650	7,650			195,548	195,549
<b>Energy Supplies Allocation Board</b>								
Allocation of petroleum supplies .....	1,105	577	25				1,130	577
Payments of oil import compensation .....	758	598			1,410,000	945,292	1,410,758	945,890
	1,863	1,175	25		1,410,000	945,292	1,411,888	946,467
Add: services provided by other departments .....	160	160					160	160
Total cost of program .....	2,023	1,335	25		1,410,000	945,292	1,412,048	946,627
<b>National Energy Board</b>								
Energy regulation and advice .....	9,873	9,451	70	69			9,943	9,520
Less: receipts credited to revenue .....	2	4					2	4
Add: services provided by other departments .....	702	702					702	702
Total cost of program .....	10,573	10,149	70	69			10,643	10,218

\* Expenditures exceed appropriations by 19 million dollars due to higher variable of recoverable expenditures (note: million dollar increase in revenues) and inclusion of 10 million dollar provision for future years losses (note: additional charge against retained earnings account)

**Grants, Contributions and Other Transfer Payments**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
<b>GRANTS</b>			
<b>MINERAL AND ENERGY RESOURCES PROGRAM</b>			
<i>Energy development</i>			
Grants in aid of energy resources research .....	481	480	478
Grant to the University of Calgary for the Energy Resource Institute .....	125	125	125
Payment to Alberta for energy research and development projects in accordance with terms and conditions approved by the Governor in Council .....	4,000	4,000	
	<b>4,606</b>	<b>4,605</b>	<b>603</b>
<i>Office of energy conservation</i>			
Payments to the Province of Nova Scotia in respect of industrial energy conservation and oil substitution projects and a program of home insulation loans in accordance with terms and conditions approved by the Governor in Council .....	29,173	29,173	
Payments to the Province of Prince Edward Island in respect of industrial energy conservation and renewable energy resource development projects in accordance with terms and conditions approved by the Governor in Council .....	4,592	4,592	
	<b>33,765</b>	<b>33,765</b>	
<i>Mineral Development</i>			
Grants in aid of mineral economic research .....	50	50	50
Grant to Queen's University for the Centre for Resource Studies .....	50	50	50
	<b>100</b>	<b>100</b>	<b>100</b>
<i>Mining and metallurgical investigations and research</i>			
Grants in aid of mineral resources research .....	439	424	187
Grant to the Canadian National Committee of the World Mining Congress .....	2	2	2
Grant to the Canadian Advisory Committee on rock mechanics .....	2	2	2
Grant to the Canadian Committee of the Sixth International Strata Control Conference .....	25	25	25
Grant to Canadian mineral processors .....	1		
	<b>469</b>	<b>453</b>	<b>216</b>
<i>Geological research and surveys</i>			
Grant in aid of mineral resources research .....	315	315	315
Grants to assist in defraying the costs of scientific conferences in the geological sciences .....	19	19	12
Grant to the Canadian Geoscience Council .....	5	5	5
Grant to the Canadian Committee of the International Geological Correlation Program .....	12	12	12
	<b>351</b>	<b>351</b>	<b>344</b>
<b>CONTRIBUTIONS</b>			
<i>Energy development</i>			
Canada's share of the expenses of the International Executive Council, World Energy Conference .....	6	5	6
Federal share of the Canadian Electrical Association research and development program .....	541	541	111
Contribution to joint Canada-Nova Scotia and New Brunswick tidal power studies (T.B. 748515 transferred and additional \$350,000 toward this contribution) .....	750	875	217
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System (Statutes of Canada 1974-75-76 c 2) .....	20,714	20,714	
Contribution toward membership in the world coal reserves and resources service .....		61	
	<b>22,011</b>	<b>22,196</b>	<b>334</b>
<i>Mineral development</i>			
Contribution to Northern Saskatchewan mineral development program .....	276	276	272
Contribution to Queen's University .....		75	75
<i>Expenditures not required for the current year</i> .....			438
	<b>276</b>	<b>351</b>	<b>785</b>
<i>Mining and metallurgical investigations and research</i>			
Canada's share of the cost of the Commonwealth Committee on mineral processing .....	1		
Contribution to the joint Canada-Saskatchewan program for the development of heavy oil recovery technology .....	800		
<i>Expenditures not required for the current year</i> .....			160
	<b>801</b>		<b>160</b>
<i>Geological research and surveys</i>			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference .....	5		
Membership, International Union of Geological Sciences .....	4		4
Contribution to the Province of Manitoba for the evaluation of non-renewable mineral resources .....	200	181	103
<i>Expenditures not required for the current year</i> .....			220
	<b>209</b>	<b>181</b>	<b>327</b>
	<b>62,588</b>	<b>62,002</b>	<b>2,869</b>



**Grants, Contributions and Other Transfer Payments—Concluded**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>EARTH SCIENCES PROGRAM</b>			
<b>GRANTS</b>			
<i>Field and air surveys, mapping and aeronautical charting</i>			
Grants in aid of earth sciences research .....	53	53	53
Grant to the Canadian Institute of Surveying .....	30	30	55
	83	83	108
<i>Geological research and surveys</i>			
Grants in aid of earth sciences research .....	88	88	88
Grants to assist in defraying the costs of scientific conferences in the geological sciences .....	1		1
	89	88	89
<i>Research in geophysics</i>			
Grants in aid of earth sciences research .....	40	40	40
Expenditures not required for the current year .....			5
	40	40	45
<b>CONTRIBUTIONS</b>			
<i>Field and air surveys, mapping and aeronautical charting</i>			
Membership, Pan-American Institute of geography and history .....	21	19	20
Contribution to the Royal Canadian Geographical Society .....	50	50	50
	71	69	70
<i>Geological research and surveys</i>			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference .....	1		
Membership, International Union of geological sciences .....	1		1
	2		1
<i>Research in geophysics</i>			
Contribution to International Seismological Fund .....	13	13	12
Contribution to the Canadian Committee for the International Geodynamics Project .....	2	1	1
Contribution to the Inter-Union Commission on Geodynamics .....	9	9	
	24	23	13
	309	303	326
Total department .....	62,897	62,305	3,195
<b>Energy Supplies Allocation Board</b>			
Payment of oil import compensation .....	1,410,000	945,292	1,581,997
Grand total .....	1,472,897	1,007,597	1,585,192

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Mineral and Energy Resources Program	Earth Sciences Program	Total Depart- ment	Atomic Energy Control Board	Atomic Energy of Canada Limited	Eldorado Nuclear Limited	Energy Supplies Allocation Board	National Energy Board	Total
(1) Salaries and wages .....	9,630 <b>8,868</b> <i>7,095</i>	37,060 <b>35,121</b> <i>31,353</i>	26,410 <b>25,746</b> <i>23,694</i>	73,100 <b>69,735</b> <i>62,142</i>	2,383 <b>2,146</b> <i>1,587</i>			1,047 <b>639</b> <i>873</i>	7,320 <b>6,931</b> <i>5,927</i>	83,850 <b>79,451</b> <i>70,529</i>
(1) Other personnel costs .....	867 <b>1,021</b> <i>891</i>	3,760 <b>4,072</b> <i>3,904</i>	2,670 <b>2,956</b> <i>2,918</i>	7,297 <b>8,049</b> <i>7,713</i>	228 <b>228</b> <i>186</i>			199 <b>105</b> <i>157</i>	704 <b>704</b> <i>660</i>	8,428 <b>9,086</b> <i>8,716</i>
(2) Transportation and communications ....	793 <b>784</b> <i>653</i>	2,616 <b>2,642</b> <i>2,479</i>	2,409 <b>2,414</b> <i>2,185</i>	5,818 <b>5,840</b> <i>5,317</i>	450 <b>313</b> <i>224</i>			76 <b>67</b> <i>74</i>	447 <b>436</b> <i>371</i>	6,791 <b>6,656</b> <i>5,986</i>
(3) Information .....	319 <b>288</b> <i>120</i>	2,900 <b>2,509</b> <i>2,222</i>	371 <b>236</b> <i>344</i>	3,590 <b>3,033</b> <i>2,686</i>	12 <b>19</b> <i>9</i>				58 <b>47</b> <i>91</i>	3,660 <b>3,099</b> <i>2,786</i>
(4) Professional and special services .....	1,303 <b>1,455</b> <i>1,204</i>	12,148 <b>9,794</b> <i>7,224</i>	8,642 <b>9,181</b> <i>7,207</i>	22,093 <b>20,430</b> <i>15,635</i>	4,273 <b>2,199</b> <i>384</i>			465 <b>340</b> <i>402</i>	1,010 <b>1,008</b> <i>416</i>	27,841 <b>23,977</b> <i>16,837</i>
(5) Rentals .....	1,412 <b>1,138</b> <i>1,247</i>	1,655 <b>1,650</b> <i>1,562</i>	3,108 <b>3,388</b> <i>3,066</i>	6,175 <b>6,176</b> <i>5,875</i>	53 <b>8</b> <i></i>			30 <b>15</b> <i>16</i>	124 <b>121</b> <i>214</i>	6,382 <b>6,320</b> <i>6,105</i>
(6) Purchased repair and upkeep .....	178 <b>423</b> <i>172</i>	380 <b>383</b> <i>323</i>	769 <b>1,045</b> <i>987</i>	1,327 <b>1,851</b> <i>1,482</i>	5 <b>4</b> <i></i>				65 <b>61</b> <i>228</i>	1,397 <b>1,917</b> <i>1,711</i>
(7) Utilities, materials and supplies .....	1,297 <b>1,176</b> <i>998</i>	2,871 <b>2,939</b> <i>2,732</i>	4,154 <b>3,259</b> <i>3,727</i>	8,322 <b>7,374</b> <i>7,457</i>	43 <b>71</b> <i>44</i>			26 <b>8</b> <i>22</i>	139 <b>138</b> <i>118</i>	8,530 <b>7,591</b> <i>7,641</i>
(8) Construction and acquisition of land, buildings and equipment .....	1,193 <b>1,263</b> <i>836</i>	8 <b>67</b> <i>15</i>		1,201 <b>1,508</b> <i>930</i>						1,201 <b>1,508</b> <i>930</i>
(9) Construction and acquisition of ma- chinery and equipment .....	683 <b>684</b> <i>678</i>	2,627 <b>3,114</b> <i>2,224</i>	4,417 <b>4,238</b> <i>4,485</i>	7,727 <b>8,036</b> <i>7,387</i>	242 <b>162</b> <i>74</i>			25 <b></b> <i>20</i>	70 <b>69</b> <i>104</i>	8,064 <b>8,267</b> <i>7,585</i>
(10) Grants, contributions and other trans- fer payments .....		62,588 <b>62,002</b> <i>2,869</i>	309 <b>303</b> <i>326</i>	62,897 <b>62,305</b> <i>3,195</i>				1,410,000 <b>945,292</b> <i>1,581,997</i>		1,472,897 <b>1,007,597</b> <i>1,585,192</i>
(12) All other expenditures .....	13 <b>5</b> <i>4</i>	231 <b>105</b> <i>15,076</i>	16 <b>15</b> <i>13</i>	260 <b>125</b> <i>15,093</i>	4 <b>6</b> <i>3</i>	250,531 <b>267,113</b> <i>146,333</i>		20 <b></b> <i>15</i>	6 <b>5</b> <i>7</i>	250,821 <b>267,249</b> <i>164,451</i>
(1-12) Total .....	17,688 <b>17,105</b> <i>13,898</i>	128,844 <b>124,398</b> <i>71,983</i>	53,275 <b>52,959</b> <i>49,031</i>	199,807 <b>194,462</b> <i>134,912</i>	7,693 <b>5,156</b> <i>2,511</i>	250,531 <b>267,113</b> <i>146,333</i>		1,411,888 <b>946,467</b> <i>1,583,577</i>	9,943 <b>9,520</b> <i>8,136</i>	1,879,862 <b>1,422,718</b> <i>1,878,469</i>
(13) Less: receipts and revenues credited to the vote .....	2,869 <b>2,960</b> <i>2,800</i>		2,860 <b>2,986</b> <i>2,969</i>	5,729 <b>5,946</b> <i>5,769</i>		54,983 <b>71,564</b> <i>52,757</i>				60,712 <b>77,510</b> <i>58,526</i>
Total net expenditures .....	14,819 <b>14,145</b> <i>11,098</i>	128,844 <b>124,398</b> <i>71,983</i>	50,415 <b>49,973</b> <i>46,062</i>	194,078 <b>188,516</b> <i>129,143</i>	7,693 <b>5,156</b> <i>2,511</i>	195,548 <b>195,549</b> <i>93,376</i>		1,411,888 <b>946,467</b> <i>1,583,577</i>	9,943 <b>9,520</b> <i>8,136</i>	1,819,150 <b>1,345,208</b> <i>1,819,943</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in italic type are 1975-76 expenditures.

# Departmental Summary

(in thousands of dollars)

	Total	Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	Energy Supplies Allocation Board	National Energy Board	Petro-Canada
<b>FINANCIAL RESOURCES USED FOR—</b>							
Budgetary and other—							
Operating expenditures .....	397,674	122,605	4,994	259,442	1,175	9,451	
Capital expenditures .....	17,446	9,545	162	7,670		69	
Grants, contributions and other transfer payments .....	1,007,597	62,305			945,292		
Sums credited to revenue .....	804,654	3,682		124,652		660,559	
Sub-total .....	2,227,371	198,137	5,156	391,764	946,467	670,079	
Non-budgetary transactions—							
Increase in accounts receivable .....							
Decrease in accounts payable .....							
Other loans made to third parties .....							
Other repayments of loans received from third parties .....							
Amounts advanced by Canada .....	379,201			214,762			
Equity capital invested by Canada .....	257,097						257,097
Acquisition of inventories .....							
Other reductions in liabilities and increases in assets .....	76,508			1,998			
Total financial resources used .....	2,940,177	198,137	5,156	608,524	946,467	670,079	257,097
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>							
Budgetary allocations used—							
Annual appropriations .....	1,316,298	160,631	4,928	195,548	946,368	8,816	
Statutory appropriations .....	28,909	27,878	228		99	704	
Receipts credited to appropriations .....	77,510	5,946		71,564			
Sums credited to revenue .....	804,654	3,682		124,652		660,559	
Sales .....							
Other .....							
Depreciation charged as an expenditure .....							
Sub-total .....	2,227,371	198,137	5,156	391,764	946,467	670,079	
Non-budgetary transactions—							
Decrease in accounts receivable .....							
Increase in accounts payable .....							
Other repayments of loans made to third parties .....							
Other loans received from third parties .....							
Repayments of amounts advanced by Canada .....	63,319			23,964			
Equity capital realized .....							
Decrease in inventories .....							
Other increases in liabilities or reduction in assets .....	216,560			36,791			
Total financial resources provided .....	2,507,250	198,137	5,156	452,519	946,467	670,079	
Net financial resources used or net financial resources provided (—) .....	432,927	nil	nil	156,005	nil	nil	257,097

Uranium Canada Limited	Coleman Collieries	Eldorado Nuclear Limited	Hydro- Quebec Research Institute	Stockpiling Uranium Concentrate	Securities Held in Trust Guarantee Deposits	Deposit and Trust Accounts	Suspense Accounts	Crown Trust	Manitoba Hydro	Contractors Holdbacks
7										
14,131	106		1,524							
14,138	106		1,524							
101,188		3,631							59,620	
			55		19,019	25,609	28,547			1,280
115,326	106	3,631	1,579		19,019	25,609	28,547		59,620	1,280
7										
14,131	106		1,524							
14,138	106		1,524							
38,742	250		357					6		
		3,631		101,188	25,208	19,413	28,544			1,785
52,880	356	3,631	1,881	101,188	25,208	19,413	28,544	6		1,785
62,446	-250	nil	-302	-101,188	-6,189	6,196	3	-6	59,620	-505

## Revenues

	1976-77	1975-76
<b>Department</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments .....	140,413,690 17	16,832,269 99
B Refunds of previous years' expenditure .....	381,977 79	1,630,911 89
C Services and service fees .....	490,158 99	521,308 00
D Proceeds from sales .....	93,703 42	87,718 86
E Privileges, licences and permits ..	2,548,137 23	2,251,792 95
F Miscellaneous .....	167,012 02	2,586,446 45
<b>Total .....</b>	<b>\$ 144,094,679 62</b>	<b>\$ 23,910,448 14</b>

## Details

<b>Non-Tax Revenue—</b>		
A Return on investments: interest on loans to:		
Atomic Energy of Canada Limited .....	124,652,412	
Coleman Collieries .....	106,062	
Crown Trust .....	260	
Hydro Quebec Research Institute .....	1,524,206	
Uranium Canada—remitted profits of enterprises .....	14,130,750	
		140,413,690
B Refunds of previous years' expenditure .....		381,978
C Services and service fees:		
Assays and analyses .....	175,394	
Treatment of metal .....	134,400	
Other services .....	55,653	
Sensor line miles .....	121,722	
Photocopying .....	2,197	
Geological search service .....	565	
Sundries .....	228	
		490,159
D Proceeds from sales:		
Books and publications .....	7,769	
Charts, maps and plans .....	43,197	
Photostats and prints .....	13,969	
Rock and mineral sets .....	28,245	
Sundries .....	523	
		93,703
E Privileges, licences and permits:		
Return from natural resources—		
Public lands oil and gas royalties .....	1,050,132	
Public lands oil and gas lease—rental .....	35,877	
Public lands oil and gas lease—transfer fees .....	125	
Public lands oil and gas lease—bonus .....	640	
Offshore oil and gas permit—transfer fees .....	17,750	
Offshore oil and gas lease—rental .....	1,193,995	
Offshore oil and gas lease—fees .....	3,240	
Canada mining lease rental .....	348	
Canada mining royalties .....	4,176	
Return from other investments—		
Rental of buildings—residential .....	3,363	
Patent and copyright royalties .....	1,374	
Revenue from public services of a regulatory nature—		
Explosives—general importation permit .....	1,706	
Explosives—temporary magazine licences .....	1,901	
Explosives—magazine licences .....	9,060	
Explosives—factory licences .....	150	
Explosives—transportation permits .....	967	
Examination fees .....	112,974	
Fines .....	2,170	
Oil and gas forfeitures .....	107,858	
Sundries .....	331	
		2,548,137
F Miscellaneous:		
Damage to government property .....	2,706	
Miscellaneous .....	9,078	
Refund of oil import compensation applicable to heavy fuel oil used for generation of electrical power for export .....	155,189	
Sundries .....	39	
		167,012
<b>Total .....</b>	<b>\$ 144,094,679</b>	

## Energy Supplies Allocation Board

## Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure .....	\$ 440 19	180 81
	1976-77	1975-76

## National Energy Board

## Comparative Summary

Tax Revenue—		
A Oil export charge .....	660,554,512 03	1,062,930,799 33
Non-Tax Revenue—		
B Refunds of previous years' expenditure .....	1,936 09	1,497 70
C Proceeds from sales .....	2,083 31	2,741 81
D Miscellaneous .....	62 05	35 91
<b>Total .....</b>	<b>\$ 660,558,593 48</b>	<b>\$ 1,062,935,074 75</b>

## Details

<b>Tax Revenue—</b>		
A Oil export charge .....		661,015,509
Less: Remissions by		
Order-in-Council .....	428,230	
Refund of overpayments .....	32,767	
		460,997
		660,554,512
<b>Non-Tax Revenue—</b>		
B Refunds of previous years' expenditure .....		1,936
C Proceeds from sale of photocopies .....		2,083
D Miscellaneous .....		62
<b>Total .....</b>		<b>\$ 660,558,593</b>



# SECTION 5

## 1976-77 PUBLIC ACCOUNTS

### Environment

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## ENVIRONMENT

### Objectives

#### ADMINISTRATION PROGRAM

- To provide policy direction, management and services to the Department.

#### FISHERIES AND MARINE PROGRAM

- To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

#### ENVIRONMENTAL SERVICES PROGRAM

- To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest wildlife and inland water resources of the nation.

# Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures, the grant listed in the Estimates and contributions.....	\$ 17,979,050 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	1,000,000 00			
	18,979,050 00	18,718,039 92	261,010 08	16,994,351 71
Stat. Minister of Environment—Salary and motor car allowance .....	17,477 65	17,477 65		22,817 09
Stat. Contributions to employee benefit plans .....	1,199,000 00	1,199,000 00		1,213,000 00
Expenditures from appropriations not required for 1976-77 .....				1,999 92
	20,195,527 65	19,934,517 57	261,010 08	18,232,168 72
<b>FISHERIES AND MARINE PROGRAM</b>				
5 Operating expenditures, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects and to spend revenue received during the year .....	\$ 146,494,000 00			
5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$164,517.42 and to authorize the transfer of \$1,600,000 from Environment Vote 10, \$625,000 from Environment Vote 20, \$1,440,000 from Environment Vote 25, and \$208,000 from Environment Vote 30, Appropriation Act No. 3, 1976, for the purposes of this Vote, and to provide a further amount of .....	213,152 00			
5d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amount in the aggregate to \$678,500 60 and to provide a further amount of .....	1,472,501 00			
Transfer from Vote 10 .....	1,600,000 00			
Transfer from Vote 20 .....	625,000 00			
Transfer from Vote 25 .....	1,440,000 00			
Transfer from Vote 30 .....	208,000 00			
Transfer from Treasury Board Vote 10 student summer employment .....	300,000 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	8,339,000 00			
	160,691,653 00	152,642,944 08	8,048,708 92	130,096,540 09
10 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels .....	\$ 59,175,000 00			
10d To authorize the transfer of \$329,999 from Environment Vote 25, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 25 .....	329,999 00			
	59,505,000 00			
Less transfer to Vote 5 .....	1,600,000 00			
	57,905,000 00	55,944,642 69	1,960,357 31	54,389,285 79
15 The grants listed in the Estimates and contributions .....	46,801,000 00			
15d .....	2,401,459 00			
	49,202,459 00	38,543,242 82	10,659,216 18	50,328,993 81
Stat. Contributions to employee benefit plans .....	8,546,000 00	8,546,000 00		8,224,000 00
Expenditures from appropriations not required for 1976-77 .....				910 00
	276,345,112 00	255,676,829 59	20,668,282 41	243,039,729 69
<b>ENVIRONMENTAL SERVICES PROGRAM</b>				
20 Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the share of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year .....	\$ 172,385,000 00			
Transfer from Treasury Board Vote 5 contingencies .....	746,897 00			
Transfer from Treasury Board Vote 10 student summer employment .....	200,000 00			
	173,331,897 00			
Less transfer to Vote 5 .....	625,000 00			
	172,706,897 00	166,838,552 43	5,868,344 57	150,300,845 91

Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
ENVIRONMENTAL SERVICES PROGRAM—Concluded				
25 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	\$ 18,444,000 00			
Less transfer to:				
Vote 5	\$ 1,440,000 00			
Vote 10	329,999 00			
	1,769,999 00			
30 The grants listed in the Estimates and contributions	\$ 18,481,500 00	16,674,001 00	16,619,397 97	54,603 04
Less transfer to Vote 5	208,000 00			16,903,981 95
		18,273,500 00	13,635,007 52	4,638,492 48
Stat. Contributions to employee benefit plans		12,268,000 00	12,268,000 00	12,034,864 45
Stat. Refunds of amounts credited to revenue in previous years		7,565 15	7,565 15	12,049,000 00
		219,929,963 15	209,368,523 06	15,105 01
		10,561,440 09	191,303,797 32	
Total	516,470,602 80	484,979,870 22	31,490,732 58	452,575,695 73



**Total Cost of Programs**

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommoda- tion provided by this department	Total cost of programs
ADMINISTRATION .....	1976-77	19,935	9	1,584		21,510
	1975-76	18,232	16	1,715		19,931
FISHERIES AND MARINE .....	1976-77	255,677	5,769	8,192	11,825	269,925
	1975-76	243,040	5,628	7,593	5,668	250,673
ENVIRONMENTAL SERVICES .....	1976-77	209,368	4,970	13,317	9,634	227,349
	1975-76	191,304	1,739	8,758	6,099	204,422
Total .....	1976-77	484,980	10,748	23,093	21,459	518,784
	1975-76	452,576	7,383	18,066	11,767	475,026

**Programs by Activities**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
Administration .....	19,933	19,553	165	287	98	95	20,196	19,935
Less: receipts credited to revenue .....		9						9
Add: services provided by other departments .....	1,584	1,584					1,584	1,584
Total cost of program .....	21,517	21,128	165	287	98	95	21,780	21,510
<b>FISHERIES AND MARINE PROGRAM</b>								
Fisheries management and research .....	121,504	121,246	44,195	44,085	49,173	38,514	214,872	203,845
Ocean and aquatic affairs .....	40,488	32,753	13,710	11,860	29	29	54,227	44,642
Contributions to employee benefit plans .....	8,546	8,546					8,546	8,546
	170,538	162,545	57,905	55,945	49,202	38,543	277,645	257,033
Less: receipts and revenues credited to the vote .....	1,300	1,356					1,300	1,356
	169,238	161,189	57,905	55,945	49,202	38,543	276,345	255,677
Less: receipts credited to revenue .....	5,610	5,769					5,610	5,769
Add: services provided by other departments .....	8,192	8,192					8,192	8,192
accommodation provided by this department .....	11,825	11,825					11,825	11,825
Total cost of program .....	183,645	175,437	57,905	55,945	49,202	38,543	290,752	269,925
<b>ENVIRONMENTAL SERVICES PROGRAM</b>								
Environmental Protection .....	26,850	25,867	2,665	2,729			29,515	28,596
Atmospheric environment .....	90,355	87,451	6,877	6,679	623	607	97,855	94,737
Environmental management .....	89,564	87,805	7,132	7,211	17,650	13,028	114,346	108,044
Contributions to employee benefit plans .....	12,268	12,268					12,268	12,268
	219,037	213,391	16,674	16,619	18,273	13,635	253,984	243,645
Less: receipts and revenues credited to the vote .....	34,054	34,277					34,054	34,277
	184,983	179,114	16,674	16,619	18,273	13,635	219,930	209,368
Less: receipts credited to revenue .....	4,346	4,970					4,346	4,970
Add: services provided by other departments .....	13,317	13,317					13,317	13,317
accommodation provided by this department .....	9,634	9,634					9,634	9,634
Total cost of program .....	203,588	197,095	16,674	16,619	18,273	13,635	238,535	227,349

# Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>ADMINISTRATION PROGRAM</b>			
Grant to Canadian Association of Geographers .....	7	6	6
Canada's fee for membership in the International Geographical Union .....	1	1	1
Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget .....	69	67	37
Contribution to Youth Sciences Foundation .....	20	20	20
Contribution to Canadian Botanical Association .....	1	1	
	98	95	64
<b>FISHERIES AND MARINE PROGRAM</b>			
Grants to Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research .....	360	359	358
Compensation to commercial Atlantic salmon fishermen for loss of income resulting from closure of the fishery .....	1,569	1,557	1,502
Compensation to employees who have lost employment as a result of the ban on whaling .....	445		459
Assistance to the Huntsman Marine Laboratory, N.B. ....	200	200	200
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization .....	4,000	3,325	3,930
Contribution to the United Nations Food and Agriculture Organization Technical Conference on Aquaculture .....	75	74	
Bridging program for the rehabilitation of the groundfish fishing industry .....	40,120	30,595	38,432
Membership fee—International Hydrographic Organization .....	11	11	11
Payment to Intergovernmental Oceanographic Trust Fund .....	8	8	8
Contribution to Sea Use Council .....	10	10	10
Grants to Processors of bloaters (smoked herring) who did not take up loans to their full entitlement under environment Vote L27B Appropriation Act No. 2 1973 .....	3	3	
Grants to recoup the fisheries prices support account to cover losses in the fiscal year 1975-76 .....	2,401	2,401	382
Expenditures not required for the current year .....	49,202	38,543	50,329
<b>ENVIRONMENTAL SERVICES PROGRAM</b>			
Grants in aid of meteorological research .....	305	295	290
Grants in aid of water and resources research .....	1,000	1,000	1,000
Grants to Canadian Committee of the International Association of Water Pollution Research .....	5	5	5
Grant to Canadian Forestry Association .....	50	50	50
Grant to Commonwealth Forestry Institute .....	8	8	8
Grant to Festival of Forestry .....	20	20	20
Grant to universities for specific forestry research projects .....	292	292	292
Grant to Jack Miner Migratory Bird Foundation .....	10	10	10
Grant to Canadian Nature Foundation .....	10	10	10
Grant to Canadian Wildlife Federation .....	10	10	10
Grant to Creston Valley Wildlife Management .....	55	55	55
Scholarships .....	10	10	10
Membership fee—World Meteorological Organization .....	292	286	177
Contribution to the Canadian Meteorology Society .....	16	16	10
Contributions to the Provinces towards the construction of dams and other works to assist in the conservation and control of water resources:			
Contributions to the Province of Ontario:			
Rehabilitation of dyking for Southwestern Ontario .....	2,986	1,454	2,377
Contributions to the Province of British Columbia:			
Fraser River Flood Control .....	6,500	6,337	4,368
Contribution to the James Bay Development Corporation for environment assessment studies .....	482	475	491
Contributions to the provinces for waterfowl crop depredation .....	875	826	1,000
Contribution to Forest Engineering Research Institute of Canada .....	1,000	1,000	587
Contribution toward Flood Damage Control .....	1,883	183	
Contribution to the Province of Manitoba re Delta Marsh .....	463	463	
Contribution to the Province of British Columbia for implementation of water planning recommendations in the Okanagan River Basin .....	235	71	
Contribution to the Province of Saskatchewan for implementation of water planning recommendations in the Qu'Appelle Valley .....	1,738	731	1,000
Contribution to the Province of British Columbia for the assessment of the Prince Rupert area .....	18	18	
Contribution to the Organization for Economic Cooperation and Development .....	10	10	
Expenditures not required for the current year .....	18,273	13,635	265
	67,573	52,273	62,428
Total .....			

# Net Expenditures by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Fisheries and Marine Program	Environ- mental Services Program	Total
(1) Salaries and wages .....	12,990 <b>12,781</b> <i>10,735</i>	90,111 <b>83,514</b> <i>73,641</i>	123,624 <b>119,974</b> <i>106,976</i>	226,725 <b>216,269</b> <i>191,352</i>
(1) Other personnel costs .....	1,236 <b>1,212</b> <i>1,239</i>	9,503 <b>9,514</b> <i>9,131</i>	13,688 <b>13,887</b> <i>13,559</i>	24,427 <b>24,613</b> <i>23,929</i>
(2) Transportation and communications .....	1,790 <b>1,561</b> <i>1,727</i>	8,740 <b>8,948</b> <i>8,160</i>	15,510 <b>16,520</b> <i>15,864</i>	26,040 <b>27,029</b> <i>25,751</i>
(3) Information .....	223 <b>174</b> <i>82</i>	1,648 <b>904</b> <i>865</i>	2,232 <b>1,750</b> <i>1,998</i>	4,103 <b>2,828</b> <i>2,945</i>
(4) Professional and special services .....	2,282 <b>2,340</b> <i>2,451</i>	13,251 <b>13,259</b> <i>11,733</i>	31,671 <b>20,467</b> <i>19,935</i>	47,204 <b>36,066</b> <i>34,119</i>
(5) Rentals .....	261 <b>564</b> <i>545</i>	12,659 <b>10,891</b> <i>6,380</i>	13,018 <b>12,209</b> <i>11,087</i>	25,938 <b>23,664</b> <i>18,012</i>
(6) Purchased repair and upkeep .....	40 <b>71</b> <i>293</i>	15,876 <b>17,090</b> <i>11,506</i>	3,062 <b>3,168</b> <i>3,117</i>	18,978 <b>20,329</b> <i>14,916</i>
(7) Utilities, materials and supplies .....	1,089 <b>847</b> <i>894</i>	15,018 <b>15,010</b> <i>13,820</i>	11,331 <b>12,246</b> <i>11,961</i>	27,438 <b>28,103</b> <i>26,675</i>
(8) Construction and acquisition of land, buildings and equipment .....		37,115 <b>39,080</b> <i>11</i>	5,990 <b>3,327</b> <i>6,133</i>	43,105 <b>42,407</b> <i>43,838</i>
(9) Construction and acquisition of machinery and equipment .....	165 <b>289</b> <i>188</i>	19,790 <b>15,993</b> <i>16,084</i>	9,657 <b>11,575</b> <i>10,306</i>	29,612 <b>27,857</b> <i>26,578</i>
(10) Grants, contributions and other transfer payments .....	98 <b>95</b> <i>64</i>	49,202 <b>38,543</b> <i>50,329</i>	18,273 <b>13,635</b> <i>12,035</i>	67,573 <b>52,273</b> <i>62,428</i>
(12) All other expenditures .....	22 <b>1</b> <i>3</i>	4,732 <b>4,287</b> <i>4,904</i>	5,928 <b>14,887</b> <i>12,359</i>	10,682 <b>19,175</b> <i>17,266</i>
(1-12) Total .....	20,196 <b>19,935</b> <i>18,232</i>	277,645 <b>257,033</b> <i>244,247</i>	253,984 <b>243,645</b> <i>225,330</i>	551,825 <b>520,613</b> <i>487,809</i>
(13) Less: receipts and revenues credited to the vote .....		1,300 <b>1,356</b> <i>1,207</i>	34,054 <b>34,277</b> <i>34,026</i>	35,354 <b>35,633</b> <i>35,233</i>
Total net expenditures .....	20,196 <b>19,935</b> <i>18,232</i>	276,345 <b>255,677</b> <i>243,040</i>	219,930 <b>209,368</b> <i>191,304</i>	516,471 <b>484,980</b> <i>452,576</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold face** are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.

# Departmental Summary

(in thousands of dollars)

	Total	Department	Stores Working Capital Advances	Fisheries Prices Support Account	Fisheries Working Capital Advance Fur Sealskin Account	Fishing Vessel Insurance Plan	Canadian Saltfish Corporation
<b>FINANCIAL RESOURCES USED FOR—</b>							
Budgetary and other—							
Operating expenditures .....	398,744	393,088	2,947	2,459	250		
Capital expenditures .....	72,851	72,851					
Grants, contributions and other transfer payments .....	52,273	52,273					
Sums credited to revenue .....	10,748	10,438			310		
Sub-total .....	534,616	528,650	2,947	2,459	560		
Non-budgetary transactions—							
Increase in accounts receivable .....							
Decrease in accounts payable .....	39			39			
Other loans made to third parties .....							
Other repayments of loans received from third parties .....							
Amounts advanced by Canada .....	24,684						11,800
Equity capital invested by Canada .....							
Acquisition of inventories .....							
Other reductions in liabilities and increase in assets .....	5,402					2,485	
Total financial resources used .....	564,741	528,650	2,947	2,498	560	2,485	11,800
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>							
Budgetary allocations used—							
Annual appropriations .....	462,942	460,541		2,401			
Statutory appropriations .....	22,038	22,038					
Receipts credited to appropriations .....	35,633	35,633					
Sums credited to revenue .....	10,438	10,438					
Sales .....	4,623		2,947	1,116	560		
Other .....							
Depreciation charged as an expenditure .....							
Sub-total .....	535,674	528,650	2,947	3,517	560		
Non-budgetary transactions—							
Decrease in accounts receivable .....							
Increase in accounts payable .....							
Other repayments of loans made to third parties .....							
Other loans received from third parties .....							
Repayments of amounts advanced by Canada .....	22,015						9,613
Equity capital realized .....							
Decrease in inventories .....	531		432	94	5		
Other increases in liabilities or reduction in assets .....	6,508					3,443	
Total financial resources provided .....	564,728	528,650	3,379	3,611	565	3,443	9,613
Net financial resources used or net financial resources provided (–) .....	13	nil	–432	–1,113	–5	–958	2,187



Freshwater Fish Marketing Corporation	Provinces Lac Seul and Lake of the Woods	Financing of Ground- fish Inventory	Processors of Groundfish	Ice Affected Fish Plants	Loans to Fishery Products Ltd	Loans to Haddock Fisher- men	Loans to Processors of Bloaters	Deposit and Trust Accounts	Suspense Accounts	Contractors Holdbacks
12,218	66				600			1,102	1,223	592
12,218	66				600			1,102	1,223	592
11,356	157	220	347	135		25	162	1,168	944	953
11,356	157	220	347	135		25	162	1,168	944	953
862	-91	-220	-347	-135	600	-25	-162	-66	279	-361

## Revenues

	1976-77	1975-76
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments .....	2,361,607 69	2,093,410 13
B Refunds of previous years' expenditure ..	1,637,554 82	777,714 31
C Services and service fees .....	340,831 04	31,598 89
D Proceeds from sales .....	878,032 35	690,483 78
E Privileges, licences and permits .....	3,793,315 71	2,564,000 11
F Miscellaneous .....	1,737,053 11	1,226,128 75
Total .....	<u>\$ 10,748,394 72</u>	<u>\$ 7,383,335 97</u>
	1976-77	

## Details

Non-Tax Revenue—		
A Return on investments: net profit from sale of sealskins transferred from working capital advance account \$309,910; interest on loans to groundfish processors \$262,574; interest on loans to Freshwater Fish Marketing Corporation \$863,964; interest on loans to Canadian Saltfish Corporation \$714,902; interest on loans to Lake of the Woods and Lac Seul project \$13,688; interest recovery on shared cost projects small craft harbours \$14,854; inventory financing \$86,491; interest on loans to ice affected fish plants \$64,653; interest on loans to haddock fishermen \$25,554; interest on loans to processors of bloaters \$5,018 .....		2,361,608
B Refunds of previous years' expenditure: cancelled cheques \$1,050; shared cost small craft harbour \$3,231; sundries \$1,633,274 .....		1,637,555
C Services and service fees: laboratory tests and analysis \$15,757, other services \$325,074 .....		340,831
D Proceeds from sales: timber sales \$5,082; sales of fingerlings and fish fry \$7,647; sales of bait (Newfoundland) \$252,614; publications, maps and charts \$462,893; sales of wood specimens \$4,422; sale of fish Capilano hatchery \$43,284; other sales \$102,090 .....		878,032
E Privileges, licences and permits: timber permits \$46,468; rental of residential buildings \$127,956; rental of buildings, machinery and equipment \$266; rental of land \$4,457; boat licences \$179,265; dragger licences \$26,819; salmon licences (buy back) \$720,410; salmon licences (other) \$71,510; other fishing licences \$120,439; lobster licences \$83,932; sealing licences \$14,747; trawler licences \$780; oyster leases \$18,238; herring licences \$551,173; personal commercial fishing licences \$51,177; migratory bird hunting permits \$1,458,101; vessel registration \$120,170; fishermen registration \$142,059; other privileges, licences and permits \$55,349 .....		3,793,316
This Department administers all tidal and sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity.		
F Miscellaneous: fines and forfeitures \$294,386; contributions to provincial governments \$1,088,434; other miscellaneous \$354,233 .....		1,737,053
Total .....	<u>\$</u>	<u>10,748,395</u>

## Appendix 1

**Fisheries Working Capital Advance  
(Fur Sealskin Account)**

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
Inventory .....	\$ 19,005 00	\$ 24,111 00	Working capital advance .....	\$ 19,005 00	\$ 24,111 00

**STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Sales .....	\$ 559,953 18	\$ 521,235 50
Cost of sales		
Opening inventory .....	24,111 00	25,353 00
Cost incurred during year .....	244,937 20	326,628 98
	269,048 20	351,981 98
Less closing inventory .....	19,005 00	24,111 00
Net cost of sales .....	250,043 20	327,870 98
Net surplus .....	\$ 309,909 98	\$ 193,364 52

**STATEMENT OF DISTRIBUTION OF SURPLUS  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Net surplus on operation for the year .....	\$ 309,910	\$ 193,365
Transferred to Non-Tax Revenue .....	309,910	193,365

**NOTE TO THE FINANCIAL STATEMENTS**

In accordance with the terms of International Agreements, Canada obtains raw sealskins without charge. The year-end inventory valuation of fur sealskins is based on the laid down cost which comprises labour charges for packing and transporting the skins to the fur processor. The additional costs for dressing and dying the skins are billed by the processor at date of shipment by him and have been estimated to be \$86,000 with respect to the March 31, 1977 inventory. The comparable cost for the previous year-end inventory was estimated to be \$83,000.

## Appendix 2

## Fisheries Prices Support Board

(Incorporated under the Fisheries Prices Support Act)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Inventories of fisheries products (Note 1a) .....	\$ 171,038	\$ 264,660	Accounts payable .....	\$ 13,093	\$ 52,205
			Advances from Canada (Note 2) .....	1,501,154	2,613,914
				1,514,247	2,666,119
			DEFICIT OF CANADA		
			Deficit .....	1,343,209	2,401,459
	\$ 171,038	\$ 264,660		\$ 171,038	\$ 264,660

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. J. LEVERT  
*Executive Director*

Approved:

W. C. MACKENZIE  
*Chairman*STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Trading operations		
Sales .....	\$ 1,116,093	\$ 3,313,232
Cost of sales		
Fisheries product .....	1,145,815	4,266,057
Warehouse and handling .....	58,272	132,089
	1,204,087	4,398,866
Loss from trading operations .....	87,994	1,085,634
Deficiency payments (Note 3) .....	1,255,215	1,315,825
Administrative expenses (Note 1d)		
Salaries .....	70,428	69,073
Travel and entertaining .....	7,025	18,752
Other .....	3,002	8,362
	80,455	96,187
Loss before recovery of administrative expenses .....	1,423,664	2,497,646
Less: Administrative expenses absorbed by Environment Vote 5 (Note 1d) .....	80,455	96,187
Loss for the year .....	\$ 1,343,209	\$ 2,401,459

STATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year .....	\$ 2,401,459	\$ 2,401,459
Loss for the year .....	1,343,209	2,401,459
	3,744,668	2,401,459
Environment Vote 5—Recoupment of 1976 loss .....	2,401,459	
Balance at end of year .....	\$ 1,343,209	\$ 2,401,459

The accompanying notes are an integral part of the financial statements.

## Fisheries Prices Support Board—Concluded

Ottawa, Ontario  
July 11, 1977.

# NOTES TO FINANCIAL STATEMENTS MARCH 31, 1977

## 1. Significant accounting policies:

## (a) Inventories

In accordance with Section 10(4) of the Fisheries Prices Support Act inventories are valued at cost. However, had inventories been valued at the lower of cost or net realizable value, their value at March 31, 1977 would have been \$168,413 (1976 \$241,067) and the loss for the year would have been \$1,345,834 (1976 \$1,895,703).

## (b) Modified cash accounting

The Board follows the laid down practise applicable to government departments whereby payments made during the month of April to extinguish liabilities incurred prior to March 31 are reflected as cash transactions of the old year. Similarly settlements of accounts receivable in April by journal voucher of old year accounts due from government departments and agencies are reflected as cash transactions occurring prior to March 31.

## (c) Loss or profit

Section 10(3) of the Act provides that Board net operating losses may be recouped from moneys appropriated by Parliament for that purpose and that net operating profits be transferred to Canada as non-tax revenue.

## (d) Administrative expenses

In accordance with previous practice the administrative expenses of the Board for the year have been charged to Department of the Environment Vote 5. Only the major administrative expenses have been reflected in the statement of operations. The charge for salaries represents the pro-rated portion of the salary costs, excluding employee benefits, of those members of the Department's Ottawa staff who regularly devote time to the Board's affairs. Since the Board has no staff of its own, it does not reflect any accrued liability in its accounts for vacation pay or termination benefits.

## 2. Advances from Canada

Section 10(2) of the Act provides for advances not exceeding \$25 million to be paid from the Consolidated Revenue Fund to finance Board purchases of fisheries products and deficiency payments. The proceeds from sales of fisheries products have been applied by the Board to the advances outstanding. No interest was charged during the year on the advances.

## 3. Deficiency payments:

During the year the Board made deficiency payments directly to the following groups and Crown Corporations involved in the fishing industry:

Smelt fishermen .....	\$ 152,570
Herring fishermen .....	765,507
	<u>\$ 918,077</u>
The Freshwater Fish Marketing Corporation—a processor of mullet and whitefish .....	127,138
The Canadian Saltfish Corporation—a processor of small cod .....	210,000
	<u><u>\$ 1,255,215</u></u>

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,  
MINISTER OF FISHERIES AND THE ENVIRONMENT,  
OTTAWA, ONTARIO.

I have examined the balance sheet of Fisheries Prices Support Board as at March 31, 1977 and the statement of operations and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1977 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MAONELL  
*Auditor General of Canada*



## Appendix 3

## Stores Working Capital Advance

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Inventory at cost .....	\$ 3,302,291	\$ 3,734,620	Working capital advance not to exceed \$5,000,000	\$ 3,302,291	\$ 3,734,620

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Sales .....	\$ 2,947,224	\$ 2,385,548
Cost of sales		
Opening inventory .....	3,734,620	2,979,911
Costs incurred during the year .....	2,514,895	3,140,257
	6,249,515	6,120,168
Closing inventory .....	3,302,291	3,734,620
	2,947,224	2,385,548
Profit for the year .....	nil	nil

INVENTORY RECONCILIATION STATEMENT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Inventory at beginning of year .....	\$ 3,734,620	\$ 2,979,911
Costs incurred during the year .....	2,514,895	3,140,257
	6,249,515	6,120,168
Sales .....	2,947,224	2,385,548
Inventory at end of year .....	\$ 3,302,291	\$ 3,734,620

# SECTION 6

## 1976-77 PUBLIC ACCOUNTS

### External Affairs

#### Department Canadian International Development Agency International Joint Commission

### CONTENTS

	<i>Page</i>
Appropriations and expenditures .....	6.4
Total cost of programs .....	6.6
Programs by activities .....	6.7
Grants, contributions and other transfer payments .....	6.8
Net expenditure by program and standard object .....	6.11
Departmental summary .....	6.12
Revenue statement .....	6.14
Appendices .....	6.15



## **EXTERNAL AFFAIRS**

### **Department**

#### **Objectives**

##### **CANADIAN INTERESTS ABROAD PROGRAM**

- To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

##### **PASSPORT OFFICE REVOLVING FUND**

- To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

##### **WORLD EXHIBITIONS PROGRAM**

- To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World exhibitions approved by the International Bureau of Exhibitions.

### **Canadian International Development Agency**

#### **Objective**

- To support the efforts of developing countries in fostering their economic growth and the evolution of their social systems in a way that will produce a wide distribution of the benefits of development among the populations of these countries, enhance the quality of life and improve the capacity of all sectors of their population to participate in national development efforts.

### **International Joint Commission**

#### **Objective**

- To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level of flow of waters on the other side.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>CANADIAN INTEREST ABROAD PROGRAM</b>				
1 Operating expenditures, including the payments of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the share of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, representatives on international commissions, the staff of such officials and other persons to represent Canada in another country; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries . . . . .	\$ 160,071,500 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	482,500 00			
	160,554,000 00	151,293,754 79	9,260,245 21	138,194,155 08
5 Capital expenditures . . . . .	29,007,500 00	28,514,704 08	492,795 92	15,969,669 78
10 The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1976				
which is . . . . .	\$ 46,901,768 00			
10b . . . . .	1 00			
	46,901,769 00	45,268,854 61	1,632,914 39	43,957,327 90
Stat. Secretary of State for External Affairs—Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,655 79
Stat. Payments under the Diplomatic Service (Special) Superannuation Act . . . . .	47,823 24	47,823 24		42,257 80
Stat. Contributions to employee benefit plans . . . . .	5,191,000 00	5,191,000 00		4,990,000 00
Stat. Refunds of amounts credited to revenue in previous years . . . . .	4,981 59	4,981 59		1,363 22
Stat. Supplementary retirement benefits—Benefits re diplomatic services . . . . .	24,758 58	24,758 58		17,820 39
	241,753,832 25	230,367,876 73	11,385,955 52	203,198,249 96
<b>WORLD EXHIBITIONS PROGRAM</b>				
20 Program expenditures and contributions . . . . .	177,000 00	119,241 44	57,758 56	1,212,160 21
Stat. Contributions to employee benefit plans . . . . .	12,000 00	12,000 00		14,000 00
	189,000 00	131,241 44	57,758 56	1,226,160 21
	241,942,832 25	230,499,118 17	11,443,714 08	204,424,410 17



## Appropriations and Expenditures—Concluded

Vote		1976-77	1976-77	Unexpended	1975-76
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
<b>Canadian International Development Agency</b>					
5	Operating expenditures . . . . .	\$ 24,092,000 00			
	Transfer from Treasury Board Vote 5 contingencies . . . . .	150,000 00			
	Transfer from Treasury Board Vote 15 public service bilin- gualism . . . . .	382,800 00			
		24,624,800 00	24,601,476 99	23,323 01	22,358,814 58
0	The grants listed in the Estimates, the payment to the international assistance account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries and the international food aid program including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the world food program in the current and subsequent fiscal years listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1976, which is . . . . . \$ 485,508,000 00				
	30d To extend the purposes of External Affairs Vote 30, Appropriation Act No. 3, 1976:				
	(a) to repeal, as of March 31, 1977, External Affairs Vote 33d, Appropriation Act No. 2, 1965;				
	(b) to cancel, effective March 31, 1977, outstanding author- ities under External Affairs Vote 30, Appropriation Act No. 3, 1976, for the International Food Aid Program including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Aid Program in the current and subsequent fiscal years;				
	(c) to cancel, effective March 31, 1977, outstanding au- thorities under External Affairs Vote L35, Appropriation Act No. 3, 1976; and				
	(d) to provide that during the thirty days immediately follow- ing the end of the fiscal year payments may be made pursuant to the authorities referred to in paragraphs (a), (b) and (c) in respect of liabilities and obligations incurred prior to the end of that fiscal year, and such payments may be charged in the accounts for the fiscal year. . . . .				
		1 00			
	Unexpended balance carried forward from Vote 30 (1975-76 appropriations) . . . . .	32,588,756 00			
		518,096,757 20	470,849,069 96	47,247,687 24	447,947,928 01
		1,708,000 00	1,708,000 00		1,705,000 00
		544,429,557 20	497,158,546 95	47,271,010 25	472,011,742 59
<b>International Joint Commission</b>					
5	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality . . . . .	2,482,000 00	2,107,126 52	374,873 48	1,971,769 39
	Contributions to employee benefit plans . . . . .	88,000 00	88,000 00		76,000 00
		2,570,000 00	2,195,126 52	374,873 48	2,047,769 39
Total		788,942,389 45	729,852,791 64	59,089,597 81	678,483,922 15

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditure	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of program
<b>Department</b>						
CANADIAN INTERESTS ABROAD . . . . .	1976-77	230,368	(1) 3,068	6,589	2,484	236,373
	1975-76	203,198	(1) 1,603	5,802	2,050	209,447
WORLD EXHIBITIONS . . . . .	1976-77	131		2		133
	1975-76	1,226		2		1,228
Total department . . . . .	1976-77	230,499	3,068	6,591	2,484	236,542
	1975-76	204,424	1,603	5,804	2,050	210,679
Canadian International Development Agency . . . . .	1976-77	497,159	(2) 363	2,432		499,228
	1975-76	472,012	(2) 343	2,208		473,877
International Joint Commission . . . . .	1976-77	2,195	308	76		1,969
	1975-76	2,048	88	45		2,001
Grand total . . . . .	1976-77	729,853	3,739	9,099	2,484	737,699
	1975-76	678,484	2,034	8,057	2,050	686,555

(1) Does not include return on investments: \$193 for 1976-77; \$306 for 1975-76.

(2) Does not include: return on investments \$1,341 for 1975-76; \$1,415 for 1976-77; services and service fees \$452 for 1975-76; \$297 for 1976-77.

## Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Department</b>								
<b>CANADIAN INTERESTS ABROAD PROGRAM</b>								
relations with foreign governments and intergovernmental institutions . . . . .	39,520	38,119	19,165	18,976	46,704	45,071	105,389	102,166
assistance to Canadians . . . . .	8,956	8,468	537	537			9,493	9,005
information activities and cultural relations . . . . .	24,942	23,805	966	1,048	192	192	26,100	25,045
assistance to other programs . . . . .	63,878	61,078	7,005	7,524			70,883	68,602
headquarters administration and operational support . . . . .	23,350	19,927	1,334	430	79	78	24,763	20,435
contributions to employee benefit plans . . . . .	5,191	5,191					5,191	5,191
<b>Less: receipts and revenues credited to the vote . . . . .</b>	<b>165,837</b>	<b>156,588</b>	<b>29,007</b>	<b>28,515</b>	<b>46,975</b>	<b>45,341</b>	<b>241,819</b>	<b>230,444</b>
	65	76					65	76
<b>Less: receipts credited to revenue . . . . .</b>	<b>165,772</b>	<b>156,512</b>	<b>29,007</b>	<b>28,515</b>	<b>46,975</b>	<b>45,341</b>	<b>241,754</b>	<b>230,368</b>
<b>Add: services provided by other departments . . . . .</b>	<b>1,817</b>	<b>3,068</b>					<b>1,817</b>	<b>3,068</b>
accommodation provided by this department . . . . .	6,589	6,589					6,589	6,589
	2,484	2,484					2,484	2,484
<b>Total cost of program . . . . .</b>	<b>173,028</b>	<b>162,517</b>	<b>29,007</b>	<b>28,515</b>	<b>46,975</b>	<b>45,341</b>	<b>249,010</b>	<b>236,373</b>
<b>WORLD EXHIBITIONS PROGRAM</b>								
future world exhibitions . . . . .	169	113			8	6	177	119
contributions to employee benefit plans . . . . .	12	12					12	12
<b>Less: services provided by other departments . . . . .</b>	<b>181</b>	<b>125</b>			<b>8</b>	<b>6</b>	<b>189</b>	<b>131</b>
	2	2					2	2
<b>Total cost of program . . . . .</b>	<b>183</b>	<b>127</b>			<b>8</b>	<b>6</b>	<b>191</b>	<b>133</b>
<b>Canadian International Development Agency</b>								
bilateral development assistance . . . . .	12,001	11,806	14	2	127,665	104,705	139,680	116,513
multilateral development assistance . . . . .	838	734	1		56,543	56,510	57,382	57,244
food aid assistance . . . . .					261,589	237,511	261,589	237,511
special development assistance . . . . .	1,476	1,558	2	1	68,300	68,123	69,778	69,682
international emergency relief . . . . .					4,000	4,000	4,000	4,000
departmental administration . . . . .	11,598	12,091	403	118			12,001	12,209
<b>Less: receipts credited to revenue . . . . .</b>	<b>25,913</b>	<b>26,189</b>	<b>420</b>	<b>121</b>	<b>518,097</b>	<b>470,849</b>	<b>544,430</b>	<b>497,159</b>
<b>Add: services provided by other departments . . . . .</b>	<b>2,432</b>	<b>2,432</b>					<b>2,432</b>	<b>2,432</b>
<b>Total cost of program . . . . .</b>	<b>28,345</b>	<b>28,258</b>	<b>420</b>	<b>121</b>	<b>518,097</b>	<b>470,849</b>	<b>546,862</b>	<b>499,228</b>
<b>International Joint Commission</b>								
administration . . . . .	651	589	20	5			671	594
payment of Canada's share of joint studies, surveys and investigations under international references . . . . .	733	589					733	589
responsibilities under the Canada-United States Agreement on Great Lakes Water Quality . . . . .	1,066	889	12	20		15	1,078	924
contributions to employee benefit plans . . . . .	88	88					88	88
<b>Less: receipts credited to revenue . . . . .</b>	<b>2,538</b>	<b>2,155</b>	<b>32</b>	<b>25</b>		<b>15</b>	<b>2,570</b>	<b>2,195</b>
<b>Add: services provided by other departments . . . . .</b>	<b>76</b>	<b>308</b>					<b>76</b>	<b>308</b>
		76						76
<b>Total cost of program . . . . .</b>	<b>2,614</b>	<b>1,923</b>	<b>32</b>	<b>25</b>		<b>15</b>	<b>2,646</b>	<b>1,963</b>

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
<b>CANADIAN INTERESTS ABROAD PROGRAM</b>			
<b>GRANTS</b>			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Association des universités partiellement ou entièrement de langue française . . . . .	95	95	95
Commonwealth Institute . . . . .	8	8	8
Conseil international de la langue française (CILF) . . . . .	30	30	30
Grants in lieu of taxes on Diplomatic and Consular properties in Canada in accordance with terms and conditions approved by the Governor in Council . . . . .	1,185	1,078	716
International Civil Aviation Organization—Payment toward the annual cost of occupancy in I.C.A.O.'s new headquarters building . . . . .	1,218	1,218	1,185
International Commission on Radiological Protection . . . . .	5	5	
International Committee of the Red Cross . . . . .	50	50	30
United Nations Association in Canada . . . . .	35	55	35
United Nations Trust Fund for South Africa . . . . .	10	10	10
	2,636	2,549	2,109
<i>Information activities and cultural relations</i>			
Association for Canadian studies in the United States (\$10,000 U.S.) . . . . .	10	10	10
Atlantic Association of Young Political Leaders . . . . .			
Atlantic Council of Canada . . . . .	8	8	7
Canadian-German Society of Hanover (50,000 Deutsche Marks) . . . . .	19	19	19
Canadian Institute of International Affairs . . . . .	50	50	50
Centre québécois de relations internationales de l'université Laval . . . . .	35	35	35
International Baccalaureat Office . . . . .	5	5	5
Jeunesses musicales du Canada . . . . .	35	35	35
Parliamentary Centre for Foreign Affairs and Foreign Trade . . . . .	30	30	25
Expenditures not required for the current year . . . . .	192	192	252
<i>Headquarters administration and operational support</i>			
Payments under the Diplomatic Service (Special) Superannuation Act (R.S. c. D-5) . . . . .	73	73	60
Gifts to countries attaining independence and to mark special occasions . . . . .	2	6	
	75	79	60
<b>CONTRIBUTIONS</b>			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Agency for Cultural and Technical Cooperation in francophone countries . . . . .	3,159	2,407	2,842
Canadian Institute of International Affairs for Canadian Participation in the Trilateral Commission . . . . .	25	25	35
Commonwealth Air Transport Council (CATC) (£ 11,775) . . . . .	25	25	27
Commonwealth Foundation (£ 224,000) . . . . .	465	337	145
Commonwealth Secretariat (£ 331,807) . . . . .	689	561	730
Commonwealth Youth Program (£ 178,500) . . . . .	371	464	70
Conférence des ministres de l'Éducation des pays d'expression française . . . . .	9	9	8
Conference on Security and Co-operation in Europe (C.S.C.E.) (212,800 Swiss Francs) . . . . .	81	186	310
Conference on the mutual reduction of forces and armaments and associated measures in Central Europe (1,682,872 Austrian Schillings) . . . . .	94	98	32
Conseil africain et malgache de l'enseignement supérieur (CAMES) . . . . .	10	9	8
Contribution towards the cost of the organization for economic co-operation and development studies . . . . .	70	69	
Customs Co-operation Council (5,590,000 Belgian Francs) . . . . .	146	137	133
Defence support assistance to Non-Nato countries . . . . .	440	435	438
Food and Agriculture Organization (\$3,381,750 U.S.) . . . . .	3,422	3,373	3,324
General Agreement on Tariff and Trade (1,765,000 Swiss Francs) . . . . .	675	697	651
Inter-American Institute of Agricultural Sciences (\$462,000 U.S.) . . . . .	467	508	466
Intergovernmental Committee for European Migration (ICEM) . . . . .	10	10	10
Inter-governmental Maritime Consultative Organization (\$33,280 U.S.) . . . . .	34	48	42
International Atomic Energy Agency (\$1,205,681 U.S.) . . . . .	1,220	1,236	1,155
International Civil Aviation Organization (\$491,625 U.S.) . . . . .	497	498	487
International Civil Aviation Organization—Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years . . . . .	125	63	48
International Energy Agency (IEA) (1,055,203 French Francs) . . . . .	242	230	221
International Labour Organization (\$1,995,230 U.S.) . . . . .	2,019	2,386	2,761
Centre for Canadian Studies at John Hopkins University . . . . .	50	50	50
McMaster University . . . . .	6	6	6
North Atlantic Treaty Organization—Cost of Civil Administration (79,869,250 Belgian Francs) . . . . .	2,091	1,045	994
North Atlantic Treaty Organization—Science Programs (15,950,000 Belgian Francs) . . . . .	418	376	401
Nuclear Energy Agency of the O.E.C.D. . . . .	200	139	111

Grants, Contributions and Other Transfer Payments—*Continued*

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>CONTRIBUTIONS—<i>Concluded</i></b>			
Organization for Economic Co-operation and Development (10,500,000 French Francs) . . . . .	2,430	2,111	2,219
Organization for Economic Co-operation and Development—Centre for Education, Research and Innovation (351,360 French Francs) . . . . .	81	54	63
Organization for Economic Co-operation and Development—International Management Training for Educational Change (IMTEC) (44,300 French Francs) . . . . .	10	8	9
Pan American Health Organization (\$1,662,833 U.S.) . . . . .	1,683	1,629	1,480
Participation in activities of the International French-speaking community . . . . .	200	90	65
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$200,000 U.S.) . . . . .	202	231	197
Pearson College of the Pacific . . . . .	760	740	232
Permanent Court of Arbitration (8,392 Dutch Florins) . . . . .	3	5	2
Reimbursement to International Organizations for compensation paid to Canadian employees for their liability for Canadian income taxes . . . . .	30	57	14
Secrétariat exécutif permanent de la Conférence des ministres de la Jeunesse et des Sports des États d'expression française d'Afrique, de Madagascar et de l'Île Maurice (2,450,000 C.F.A.) . . . . .	11	9	9
Shastri Institute . . . . .	60	60	60
United Nations Committee on the Elimination of all Forms of Racial Discrimination (\$3,000 U.S.) . . . . .	3		3
United Nations Education, Scientific, and Cultural Organization (\$2,453,535 U.S.) . . . . .	2,483	3,403	2,491
United Nations Organization—Canada's assessed share of the expenses of the United Nations Emergency Force in the Middle East (\$4,134,000 U.S.) . . . . .	4,183	2,837	4,620
United Nations Organization (\$9,858,000 U.S.) . . . . .	9,974	10,219	10,329
United Nations Voluntary Fund for the Environment (\$1,500,000 U.S.) . . . . .	1,518	1,474	
World Health Organization (\$3,307,410 U.S.) . . . . .	3,346	4,084	3,716
Yale University . . . . .	35	35	
<b>OTHER CONTRIBUTIONS APPROVED BY THE TREASURY BOARD</b>			
Dalhousie University . . . . .		8	
United Nations Association in Canada . . . . .		20	
United Nations High Commissioner for Refugees — Conference on Territorial Asylum . . . . .		15	
United Nations International Conference in Support of the Peoples of Zimbabwe and Namibia . . . . .		5	
<i>Expenditures not required for the current year</i> . . . . .			582
	44,072	42,521	41,596
	46,975	45,341	44,017
<b>WORLD EXHIBITIONS PROGRAM</b>			
<b>CONTRIBUTIONS</b>			
Canada's fees for membership in the International Bureau of Exhibitions . . . . .	8	6	7
	8	6	7
Total department . . . . .	46,983	45,347	44,024
<b>Canadian International Development Agency</b>			
<b>GRANTS</b>			
<i>Bilateral and multilateral development assistance</i>			
International Development Assistance—Payment to the International Assistance Account established by External Affairs vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries (the balance in this account shown in the accounts of Canada as at December 31, 1975 was \$56,661,943) . . . . .	127,665	104,705	117,023
<i>Multilateral development assistance</i>			
<b>General funds</b>			
United Nations Development Program . . . . .	29,250		24,500
United Nations Children's Fund . . . . .	5,000	29,250	3,500
<b>Renewable natural resources</b>			
International Institute for Tropical Agriculture . . . . .	950	950	950
International Crop Research Institute for Semi-Arid Tropics . . . . .	900	900	800
International Potato Centre . . . . .	520	520	320
International Laboratory for Research on Animal Diseases . . . . .	400	400	400
West African Rice Development Association . . . . .	200	200	100
International Genetic Resources Project . . . . .	100	100	100
International Rice Research Institute . . . . .	600	600	



## Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>GRANTS—Concluded</b>			
Health, population and education			
United Nations Fund for Population Activities	5,000	5,000	3,500
International Planned Parenthood Federation	2,750	2,750	2,500
World Health Organization (Population)	1,500	1,500	1,500
International Bank for Reconstruction and Development (Onchocerciasis Campaign)	500	500	500
World Health Organization (Smallpox Eradication Campaign)	300	300	745
United Nations Training and Research Institute	70	70	60
International Institute for Education Planning	150	150	150
Commonwealth, francophone and regional programs			
Commonwealth Fund for Technical Cooperation	4,350	4,350	4,000
International University Cooperation Fund	250	250	250
Commonwealth Legal Advisory Services (£ 3,196)	7	7	6
Refugee and relief			
United Nations High Commissioner for Refugees	750	750	1,100
United Nations Relief and Works Agency for Palestine Refugees in the Near East	1,650	1,650	1,200
United Nations Education and Training Program for Southern Africans	225	225	175
International University Exchange Fund	200	200	125
Trade development			
International Trade Centre	500	500	300
Other			
International Atomic Energy Agency (Technical assistance, research and training) (\$180,950 U.S.)	186	178	153
Food and Agriculture Organization, freedom from hunger/action for development special program	225	200	200
Society for International Development	10	10	10
	56,543	56,510	47,144
<i>Food aid assistance</i>			
International Food Aid Program, including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years	261,589	237,511	222,537
<i>Special development assistance</i>			
Scholarships to Canadians for studies related to international development	200	182	270
International Development Research Centre	29,700	29,700	27,000
International Emergency Relief	4,000	4,000	2,000
	33,900	33,882	29,270
<b>CONTRIBUTIONS</b>			
<i>Special development assistance</i>			
Contributions to development assistance projects of Canadian and International Organizations	38,200	38,148	31,863
Incentives to Canadian private investment in developing countries	200	93	111
	38,400	38,241	31,974
	518,097	470,849	447,948
<b>International Joint Commission</b>			
<b>CONTRIBUTIONS</b>			
International Conference on Percid Fish Communities		15	
Grand total	565,080	516,211	491,972

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad Program	World Exhibitions Program	Total Department	Canadian International Development Agency	International Joint Commission	Total
(1) Salaries and wages . . . . .	68,974 65,603 59,226	117 93 115	69,091 65,696 59,341	17,503 17,693 14,976	883 820 673	87,477 84,209 74,990
(1) Other personnel costs . . . . .	22,289 20,225 19,495	12 12 21	22,301 20,237 19,516	2,548 2,350 2,377	88 88 76	24,937 22,675 21,969
(2) Transportation and communications . . . . .	19,441 22,425 21,755	5 2 17	19,446 22,427 21,772	2,719 2,413 2,424	263 245 186	22,428 25,085 24,382
(3) Information . . . . .	5,828 2,420 2,056		5,828 2,420 2,056	193 61 131	196 136 71	6,217 2,617 2,258
(4) Professional and special services . . . . .	13,078 14,975 13,726	45 18 820	13,123 14,993 14,546	1,852 2,614 1,952	851 662 800	15,826 18,269 17,298
(5) Rentals . . . . .	18,272 15,733 14,726		18,272 15,733 14,767	370 409 204	162 145 94	18,804 16,287 15,065
(6) Purchased repair and upkeep . . . . .	6,530 6,271 4,352		6,530 6,271 4,352	48 40 21	8 7 11	6,586 6,318 4,384
(7) Utilities, materials and supplies . . . . .	11,643 8,620 8,116	2 85	11,645 8,620 8,201	677 588 471	45 40 33	12,367 9,248 8,705
(8) Construction and acquisition of land, buildings and equipment . . . . .	16,518 16,496 6,329		16,518 16,496 6,329	138 84 99		16,656 16,580 6,428
(9) Construction and acquisition of machinery and equipment . . . . .	11,207 11,474 8,512		11,207 11,474 8,512	282 37 259	32 25 60	11,521 11,536 8,831
(10) Grants, contributions and other transfer payments . . . . .	46,975 45,341 44,017	8 6 7	46,983 45,347 44,024	518,097 470,849 447,948	15	565,080 516,211 491,972
(12) All other expenditures . . . . .	1,064 861 922		1,064 861 1,042	3 21 1,150	42 12 44	1,109 894 2,236
(1-12) Total . . . . .	241,819 230,444 203,232	189 131 1,226	242,008 230,575 204,458	544,430 497,159 472,012	2,570 2,195 2,048	789,008 729,929 678,518
(13) Less: receipts and revenues credited to the vote . . . . .	65 76 34		65 76 34			65 76 34
Total net expenditures . . . . .	241,754 230,368 203,198	189 131 1,226	241,943 230,499 204,424	544,430 497,159 472,012	2,570 2,195 2,048	788,943 729,853 678,484

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Persons Posted Abroad	Posts Abroad	Passport Office Revolving Fund	Canadian International Development Agency	International Joint Commission
<b>FINANCIAL RESOURCES USED FOR—</b>							
Budgetary and other—							
Operating expenditures . . . . .	192,477	156,713			7,420	26,189	2,155
Capital expenditures . . . . .	28,755	28,515			94	121	25
Grants, contributions and other transfer payments . . . . .	516,211	45,347				470,849	15
Sums credited to revenue . . . . .	5,645	3,068	129			2,076	308
Sub-total . . . . .	743,088	233,643	129		7,514	499,235	2,503
Non-budgetary transactions—							
Increase in accounts receivable . . . . .	13				13		
Decrease in accounts payable . . . . .	140				140		
Other loans made to third parties . . . . .	33				33		
Other repayments of loans received from third parties . . . . .							
Amounts advanced by Canada . . . . .	259,945					183,990	
Equity capital invested by Canada . . . . .	51,056						
Acquisition of inventories . . . . .	5				5		
Other reductions in liabilities and increases in assets . . . . .	281,888		1,613	109,704	1		
Total financial resources used . . . . .	1,336,168	233,643	1,742	109,704	7,706	683,225	2,503
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>							
Budgetary allocations used—							
Annual appropriations . . . . .	722,754	225,196				495,451	2,107
Statutory appropriations . . . . .	7,099	5,303				1,708	88
Receipts credited to appropriations . . . . .	76	76					
Sums credited to revenue . . . . .	5,645	3,068	129			2,076	308
Sales . . . . .	8,322				8,322		
Other . . . . .	1				1		
Depreciation charged as an expenditure . . . . .	80				80		
Sub-total . . . . .	743,977	233,643	129		8,403	499,235	2,503
Non-budgetary transactions—							
Decrease in accounts receivable . . . . .							
Increase in accounts payable . . . . .							
Other repayments of loans made to third parties . . . . .							
Other loans received from third parties . . . . .							
Repayments of amounts advanced by Canada . . . . .	3,325					3,325	
Equity capital realized . . . . .	1,947						
Decrease in inventories . . . . .							
Other increases in liabilities or reduction in assets . . . . .	265,723		1,518	109,283	86		
Total financial resources provided . . . . .	1,014,972	233,643	1,647	109,283	8,489	502,560	2,503
Net financial resources used or net financial resources provided (-) . . . . .	321,196	nil	95	421	-783	180,665	nil

Asian Development Bank	Inter-American Development Bank	International Organizations	Deferred Credits Canadian International Development Agency	Deposit and Trust Accounts	Undisbursed balances International Assistance Account	Suspense Accounts	Securities Held in Trust	Canadian Cultural Institute Account	Canadian Cultural Institute Foundation at Rome	Contractors Holdbacks
		64 64								
\$ 1,056	6,355	69,600								
2,835	3,800			27	147,936	12,365		7	49	3,551
53,891	10,155	69,664		27	147,936	12,365		7	49	3,551
		64								
		64								
1,095		357	495							
27,259	6,355			22	104,705	12,510	32	18	6	3,929
28,354	6,355	421	495	22	104,705	12,510	32	18	6	3,929
25,537	3,800	69,243	-495	5	43,231	-145	-32	-11	43	-378

## Revenues

	1976-77	1975-76
<b>Department</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments . . . . .	192,886 36	305,931 30
B Refunds of previous years' expenditure . . . . .	1,940,342 25	594,793 10
C Services and service fees . . . . .	55,311 44	52,317 64
D Proceeds from sales . . . . .	564 54	657 97
E Privileges, licences and permits . . . . .	613,467 24	523,953 33
F Miscellaneous . . . . .	458,799 94	431,003 05
<b>Total . . . . .</b>	<b>\$3,261,371 77</b>	<b>\$1,908,656 39</b>

## Details

<b>Non-Tax Revenue—</b>		
A Return on investments: United Nations Bonds interest received at the end of the fifteenth year \$63,934; interest on loans to employees \$128,952 . . . . .	192,886	
B Refunds of previous years' expenditure: recovery of previous years' accounts receivable \$87,830; refund of deposit for purchase of staff quarters \$705,536; refund of rent deposits \$23,089; repayment of distressed Canadians' accounts \$28,405; Canada's share of surplus derived from prior year contributions to the Food and Agriculture Organization \$445,219; reimbursement of salary and allowances for employees on secondment \$81,673; sundries \$568,590 . . . . .	1,940,342	
C Services and service fees: consular service fees . . . . .	55,312	
D Proceeds from sales: sundries . . . . .	565	
E Privileges, licences and permits: rental of staff accommodations \$582,013; charges for Crown held automobiles provided to employees at certain posts abroad \$28,840; services to provincial government agencies \$2,614 . . . . .	613,467	
F Miscellaneous: services rendered by the department on behalf of the passport office, \$424,488; superannuation contributions by the diplomatic service \$6,205; sundries \$28,107 . . . . .	458,800	
<b>Total . . . . .</b>	<b>\$3,261,372</b>	

## Canadian International Development Agency

## Comparative Summary

	1976-77	1975-76
<b>Non-Tax Revenue—</b>		
A Return on investments . . . . .	1,415,275 30	1,341,460 10
B Refunds of previous years' expenditure . . . . .	287,742 19	281,707 10
C Services and service fees . . . . .	297,280 73	452,284 10
D Miscellaneous . . . . .	75,343 63	61,000 00
<b>Total . . . . .</b>	<b>\$2,075,641 85</b>	<b>\$2,136,451 70</b>

1976-77

## Details

<b>Non-Tax Revenue—</b>		
A Return on investments: interest realized from loans to developing countries . . . . .	\$1,415,275 30	
B Refunds of previous years' expenditure . . . . .	287,742 19	
C Services and service fees: service and commitment charges on loans to developing countries . . . . .	297,280 73	
D Miscellaneous . . . . .	75,343 63	
<b>Total . . . . .</b>	<b>\$2,075,641 85</b>	

1976-77 1975-76

## International Joint Commission

## Comparative Summary

<b>Non-Tax Revenue—</b>		
A Refunds of previous years' expenditure . . . . .	600 00	779 10
B Miscellaneous . . . . .	307,278 08	87,035 20
<b>Total . . . . .</b>	<b>\$307,878 08</b>	<b>\$87,814 30</b>

1976-77

## Détails

<b>Non-Tax Revenue—</b>		
A Refunds of previous years' expenditure . . . . .	600 00	
B Miscellaneous: U.S. share of expenses of regional office—Windsor . . . . .	307,278 08	
<b>Total . . . . .</b>	<b>\$307,878 08</b>	



## Appendix 1

## External Affairs Working Capital Advance

## Loans to Employees Posted Abroad

BALANCE SHEET AS AT MARCH 31, 1977

(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
Advances—			Working capital advance . . . . .	2,128,581	2,032,850
Posting loans . . . . .	1,421,854	1,359,689			
Medical expenses . . . . .	273,652	310,479			
Security and other deposits . . . . .	433,075	362,682			
	<u>\$2,128,581</u>	<u>\$2,032,850</u>		<u>\$2,128,581</u>	<u>\$2,032,850</u>

During 1976-77, posting loans yielded interest amounting to \$128,952 which was credited to Non-Tax Revenue—return on investments.

## Appendix 2

## Passport Office Revolving Fund

(authorized by Vote L22 (b), Appropriation Act No. 1, 1969, 1968-69, c.23 as amended)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Cash on hand or on deposit with Receiver			Accounts payable and accrued liabilities . . . .	\$312,910	\$ 343,920
General (Note 2) . . . . .	\$1,430,918	\$ 539,404	Unearned fees . . . . .	190,752	223,576
Accounts receivable . . . . .	32,631	19,801	Accrued vacation pay . . . . .	96,312	73,337
Inventories			Advances from Canada due within one year . .	49,144	40,854
Materials and supplies . . . . .	196,991	146,741		649,118	681,687
Passports-in-process . . . . .	91,888	137,569	Advances from Canada (Note 3) . . . . .	194,105	203,062
Prepaid expenses . . . . .	7,782	6,798	Provision for employee termination benefits . .	365,463	302,173
	1,760,210	850,313		1,208,686	1,186,922
Fixed			EQUITY OF CANADA		
Equipment . . . . .	505,559	433,317	Contributed surplus . . . . .	212,153	212,153
Furniture . . . . .	235,713	226,201	Retained earnings (deficit) . . . . .	786,288	(115,924)
Leasehold improvements . . . . .	73,864	61,548		998,441	96,229
	815,136	721,066			
Less: accumulated depreciation and amortization	368,219	288,228			
	446,917	432,838			
	\$2,207,127	\$1,283,151		\$2,207,127	\$1,283,151

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. E. CARTER

Financial Management Officer

Approved:

ANDRÉ BISSONNETTE

Acting Under-Secretary of State for External Affairs

## Appendix 2—Continued

## Passport Office Revolving Fund—Continued

STATEMENT OF INCOME AND EXPENSE  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Income		
Fees earned	\$8,321,834	\$6,287,093
Miscellaneous	854	312
	8,322,688	6,287,405
Expense		
Salaries and employee benefits	4,384,146	3,697,218
Passport materials and application forms	764,001	678,339
Accommodation	673,526	601,308
Passport operations at posts abroad	375,680	363,690
Postal services and postage	290,734	182,997
Professional and special services	230,019	162,275
Telecommunication	222,269	191,410
Printing, stationery and supplies	201,352	167,937
Depreciation and amortization	79,991	56,474
Freight, express and cartage	40,105	27,690
Travel and removal	37,547	35,591
Repair and replacement of office furniture and equipment	27,452	20,734
Information	27,044	26,967
Interest	20,929	9,704
Miscellaneous		621
	7,374,795	6,222,955
Add: Passports-in-process at beginning of year	137,569	68,100
	7,512,364	6,291,055
Less: Passports-in-process at end of year	91,888	137,569
	7,420,476	6,153,486
Net income for the year	\$ 902,212	\$ 133,919

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided		
Operations		
Net income for the year	\$ 902,212	\$133,919
Add:		
Charges not requiring an outlay of funds		
Depreciation and amortization	79,991	56,474
Provision for employee termination benefits	84,074	63,582
	1,066,277	253,975
Advances from Canada	40,187	153,411
	1,106,464	407,386
Funds applied		
Acquisition of fixed assets	94,070	166,915
Reduction in long-term advances from Canada	49,144	40,854
Reduction in provision for employee termination benefits	20,784	11,252
	163,998	219,021
Increase in working capital	942,466	188,365
Working capital (deficiency), beginning of year	168,626	(19,739)
Working capital, end of year	\$1,111,092	\$168,626

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of year		
As previously reported	\$259,586	\$ (249,843)
Prior years' adjustment (Note 4)	(375,510)	
As restated	(115,924)	(249,843)
Net income for the year	902,212	133,919
Balance, end of year	\$786,288	\$(115,924)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS  
AS AT MARCH 31, 1977

	1977	1976
Balance on deposit with Receiver General per balance sheet	\$1,430,918	\$539,404
Less:		
Payments made after March 31, 1977 recorded in the Consolidated Revenue Fund at that date	109,210	
Petty cash funds	1,200	1,600
	110,410	1,600
Balance on deposit with Receiver General per Public Accounts	\$1,320,508	\$537,804

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Objective and accounting policies

The Fund was established to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

The authority granted by Parliament was amended by Vote L19 (d), Appropriation Act No. 1, 1975 to allow the Passport Office Revolving Fund to draw out of the Consolidated Revenue Fund a maximum amount of \$900,000. Effective 1975-76 the Treasury Board gave to the Fund the authority to accumulate surpluses and carry over deficits.

## Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

## Appendix 2—Concluded

## Passport Office Revolving Fund—Concluded

## Fixed assets

Fixed assets are carried at cost. Leasehold improvements are amortized on the straight line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight line basis over their estimated useful lives as follows:

Furniture	16 Years
Equipment:	
Electronic data processing	5 Years
Other equipment	10 Years

## Comparative figures

The presentation of the prior year's comparative figures has been amended to conform to the current year's format.

## 2. Cash on hand or on deposit with Receiver General

In accordance with Treasury Board regulations for Revolving Funds, the Fund sets aside every year amounts equal to depreciation which are restricted to either financing replacements, acquisitions and major renovations or repaying advances from Canada. As at March 31, 1977, \$20,882 of the cash is restricted compared to \$24,596 in 1976.

## 3. Advances from Canada

The advances from Canada were made solely for the acquisition of fixed assets and the minimum amount repayable in a given year is equal to the amount of yearly depreciation taken on the assets so acquired. The interest rates which are determined by the Minister of Finance for long-term borrowing, vary from 7.1325% to 9.375%. These advances are granted for a period of time varying from 5 to 16 years and are repayable up until 1992.

## 4. Prior years' adjustment

This year the Fund established a provision for employee termination benefits and accrued vacation pay in compliance with generally accepted accounting principles. As a result the balance of retained earnings at March 31, 1976 previously reported as \$259,586 has been restated to show a retroactive charge of \$375,510 representing the cumulated amounts at that date. Of the total retroactive charge, \$125,667 is applicable to 1976 and has been charged to expense in that year. The remaining \$249,843 is applicable to years prior to April 1, 1975 and has been charged to retained earnings at that date, previously reported as nil.

## 5. Long-term leases

The Passport Office occupies space at eight locations under long-term leases which expire between March 31, 1977 and December 31, 1981. The annual rental is approximately \$719,000.

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
July 20, 1977

THE HONOURABLE DON C. JAMIESON, P.C., M.P.,  
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Passport Office Revolving Fund as at March 31, 1977 and the statements of income and expense, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change, with which I concur, to the accrual method for recording employee termination benefits and vacation pay as described in Note 4, on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

## Appendix 3

## International Development Research Centre

(Established by the International Development Research Centre Act)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current assets			Current liabilities		
Cash . . . . .	\$ 43,021	\$ 124,881	Accounts payable and accrued liabilities		
Bank term deposits and accrued interest . . . . .	4,383,344	2,191,767	—Projects (Note 2) . . . . .	\$ 1,760,222	\$1,328,603
Short-term investments and accrued interest . . . . .	797,751	3,857,882	—Others (Note 2) . . . . .	1,034,685	827,073
Accounts receivable . . . . .	96,760	76,835	Funds provided for special projects (Note 4) . . . . .	103,123	298,511
Staff travel advances . . . . .	58,887	56,771		2,898,030	2,454,187
Prepaid expenses . . . . .	111,924	168,591	Provision for employee termination benefits . . . . .	1,062,352	644,626
	5,491,687	6,476,727			
Non-current assets			EQUITY OF CANADA		
Recoverable deposits . . . . .	50,762	46,124	Cumulative excess of revenue over expense		
Residence, at cost net of accumulated depreciation \$10,854 (1976 — \$6,784) . . . . .	115,903	119,973	Balance at beginning of year		
	166,665	166,097	As previously reported . . . . .	4,559,872	4,293,126
			Prior period adjustments (Note 2) . . . . .	1,015,861	1,104,375
			As restated . . . . .	3,544,011	3,188,751
			Excess of expense over revenue for the year . . . . .	(1,846,041)	355,260
			Balance at end of year . . . . .	1,697,970	3,544,011
	\$5,658,352	\$6,642,824		\$ 5,658,352	\$6,642,824

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. J. AUDET  
*Treasurer*W. D. HOPPER  
*President*



## Appendix 3—Continued

## International Development Research Centre—Continued

STATEMENT OF REVENUE AND EXPENSE FOR  
THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Revenue</b>		
Grant received pursuant to External Affairs Vote 30 . . . . .	\$29,700,000	\$27,000,000
Funds provided for special projects — CIDA — Others . . . . .	1,592,256 1,241,969	1,826,648 624,784
Interest and other income . . . . .	2,000,337	1,280,851
	<u>34,534,562</u>	<u>30,732,283</u>
<b>Expense</b>		
<b>Programs</b>		
Agriculture, Food and Nutrition Sciences . . . . .	10,623,958	7,946,922
Social Sciences and Human Resources . . . . .	6,524,552	5,648,731
Health Sciences . . . . .	4,725,519	4,352,898
Information Sciences . . . . .	4,438,876	3,147,925
External Liaison and Relations . . . . .	2,318,248	2,336,244
Industrial and Engineering Sciences . . . . .	49,123	120,236
Special Projects . . . . .	2,885,045	2,475,806
	<u>31,565,321</u>	<u>26,028,762</u>
Program related expenses — Publications . . . . .	838,340	753,717
	<u>32,403,661</u>	<u>26,782,479</u>
<b>Administration</b>		
Salaries, allowances and benefits . . . . .	2,227,025	1,878,795
Office rent and accommodation . . . . .	728,722	595,009
Communications . . . . .	244,382	250,993
Professional and special services . . . . .	152,097	195,155
Staff travel and relocation . . . . .	147,572	183,330
Governor's meetings, honoraria and travel . . . . .	140,816	107,643
Office supplies . . . . .	94,681	99,918
Printing and duplicating . . . . .	70,635	81,682
Insurance . . . . .	53,171	48,850
Furniture and equipment . . . . .	17,950	55,115
Sundry . . . . .	99,891	98,054
	<u>3,976,942</u>	<u>3,594,544</u>
	<u>36,380,603</u>	<u>30,377,023</u>
Excess of expense over revenue for the year . . . . .	\$ 1,846,041	\$ (355,260)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Source of working capital</b>		
Results of operations		
Excess of revenue over expense . . . . .	\$	\$ 355,260
Non cash outlay — Depreciation . . . . .		2,375
		<u>357,635</u>
Sale of residence . . . . .		44,327
Increase in provision for employee termination benefits . . . . .		308,963
	<u>417,726</u>	<u>710,925</u>
<b>Use of working capital</b>		
Results of operations		
Excess of expense over revenue . . . . .	1,846,041	
Non cash outlay — Depreciation . . . . .	4,070	
	<u>1,841,971</u>	
Increase in recoverable deposits . . . . .	4,638	12,844
	<u>1,846,609</u>	<u>12,844</u>
Increase (Decrease) in working capital . . . . .	(1,428,883)	698,081
Working capital at beginning of year . . . . .	4,022,540	3,324,459
Working capital as at end of year . . . . .	<u>\$ 2,593,657</u>	<u>\$4,022,540</u>

The accompanying notes are an integral part of the financial statements.

## Appendix 3—Concluded

## International Development Research Centre—Continued

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
May 18, 1977

## 1. Accounting Policies

The Centre follows the accrual basis of accounting to record revenue and expense.

Centre funds held in foreign currency accounts have been converted into Canadian dollars at the rate of exchange in effect on the dates funds were originally transferred to such accounts. Had these funds been converted at the year-end rate of exchange the Canadian dollar equivalent would not be significantly different.

Furniture, equipment and leasehold improvements are expensed in the year of acquisition except for one revenue-producing residence which is recorded at cost and is depreciated on a straight line basis at 4% per annum.

## 2. Changes in Accounting Policies

In 1977 the Centre adopted the policy of recording all project costs on an accrual basis, whereas, previously the portion of these costs relating to payments under contract was recorded only at the time of actual disbursement.

In 1977 the Centre also adopted a policy of recording in its accounts a provision for vacation and other leave benefits earned but not yet paid. Previously the Centre had recorded such benefits only at the time of actual disbursement.

These changes in accounting policy, which were applied retroactively, resulted in additional expense for 1977 of \$1,201,331 and a reduction in previously reported 1976 expense of \$83,673. The cumulative effect of these changes on the cumulative excess of revenue over expense as at March 31, 1977, amounted to a reduction of \$2,222,036.

## 3. Commitments and Contingent Liabilities

Subject to funds being provided by Parliament, the Centre is committed to make contributions totalling \$28,744,784 during the next four years.

In addition the Centre has submitted formal offers to prospective recipients totalling \$2,687,304 and is awaiting acceptance of these offers.

## 4. Special Projects

The Centre has entered into agreements with various donor agencies whereby the Centre has assumed responsibility for project management on their behalf. The Centre receives funds under these agreements to meet actual project costs incurred. As at March 31, 1977, the Centre has commitments totalling \$1,288,849 which will be met by funds provided under such agreements.

## 5. Comparative Figures

Certain figures for the previous year have been reclassified to conform to the current year's presentation.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE  
ANDTHE HONOURABLE DON C. JAMIESON, P.C., M.P.,  
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the International Development Research Centre as at March 31, 1977, and the statements of revenue and expense and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the International Development Research Centre as at March 31, 1977, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes to the accrual method of accounting for vacation and other leave benefits and the portion of cost relating to payments under contract as referred to in note 2, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of accounts have been kept by the International Development Research Centre, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*



# SECTION 7

## 1976-77 PUBLIC ACCOUNTS

### Finance

Department  
Auditor General  
Insurance  
Tariff Board

### CONTENTS

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# FINANCE

## Department

### Objectives

#### FINANCIAL AND ECONOMIC POLICIES PROGRAM

- To assist the Government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

#### MUNICIPAL GRANTS PROGRAM

- Provision of grants to municipalities in lieu of taxes on federal government property.

#### PUBLIC DEBT PROGRAM

- The provision of funds for the interest and amortization costs of the public debt; servicing costs of the public debt and the cost of issuing new loans.

#### FISCAL TRANSFER PAYMENTS PROGRAM

- The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act, and other statutory authorities.

#### CONTRACTING-OUT PAYMENTS PROGRAM

- The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.

#### GUARANTEED LOANS PROGRAM

- The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act and liabilities under the Farm Improvement Loans Act, Small Business Loans Act and Fisheries Improvement Loans Act.

#### ANTI-DUMPING TRIBUNAL PROGRAM

- To determine whether dumping of goods causes material injury to Canadian industry.

#### WINTER CAPITAL PROJECTS FUND PROGRAM

- The provision of funds for the purpose of creating employment, through loans to provinces and municipalities to encourage capital spending.

## Auditor General

### Objective

- To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

## Insurance

### Objective

- To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

## Tariff Board

### Objective

- To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies for the Customs Tariff Structure as directed by the Minister of Finance.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
Department				
FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1	Program expenditures, including administration of Guaranteed Loans Act and the Office of the Inspector General of Banks and authority to spend revenue received during the year . . . . . \$17,682,000 00			
	1b To extend the purposes of Finance Vote 1, Appropriation Act No. 3, 1976, to provide that effective July 1, 1976, the expressions "1975" and "one hundred and seventy five million dollars" where they appear in section 1 of the Canada Student Loans Act shall read as "1976" and "two hundred and fifty million dollars"; payment in the amount of \$47,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; and to provide a further amount of . . . . . 47,000 00			
	1d To extend the purposes of Finance Vote 1, Appropriation Act No. 3, 1976, to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$141,088 . . . . . 1 00			
	Transfer from Treasury Board Vote 15 public service bilingualism . . . . . 259,200 00			
2b	Program expenditures for a public information campaign on anti-inflation control measures . . . . . 1,300,000 00	1,191,499 92	108,500 08	15,740,302 06
Stat.	Minister of Finance—Salary and motor car allowance . . . . . 21,999 84	21,999 84		24,739 16
Stat.	Payment of liabilities previously transferred to revenue . . . . . 122,470 86	122,470 86		87,177 64
Stat.	Contributions to employee benefit plans . . . . . 1,311,000 00	1,311,000 00		1,324,000 00
Stat.	Refunds of amounts credited to revenue in previous years . . . . . 92 71	92 71		159,000 00
Stat.	Federal Court awards . . . . . 2,660 60	2,660 60		22,204 30
	20,746,425 01	20,130,251 14	616,173 87	17,357,423 16
MUNICIPAL GRANTS PROGRAM				
5	Grants to municipalities in accordance with the Municipal Grants Act and, subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development or re-development taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property and grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities . . . . . \$86,750,000 00			
5b	6,250,000 00			
	93,000,000 00	92,999,163 56	836 44	79,394,650 74
PUBLIC DEBT PROGRAM				
Stat.	Interest and annual amortization of bond discount, premiums and commissions (R.S. c. F-10) . . . . . 4,714,232,780 37	4,714,232,780 37		3,948,396,674 05
Stat.	Servicing costs and cost of issuing new loans (R.S. c. F-10) . . . . . 6,609,288 45	6,609,288 45		6,616,286 78
	4,720,842,068 82	4,720,842,068 82		3,955,012,960 83
PREMIUM, DISCOUNT AND EXCHANGE				
Stat.	Premium, discount and exchange . . . . . 281,451 38	281,451 38		
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat.	Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, (R.S. c. F-6) and other statutory authority . . . . . 3,074,140,181 19	3,074,140,181 19		2,429,125,957 87
Stat.	Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37) . . . . . 38,700,689 00	38,700,689 00		32,267,294 00
	3,112,840,870 19	3,112,840,870 19		2,461,393,251 87
CONTRACTING-OUT PAYMENTS PROGRAM				
Stat.	Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c.E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6) . . . . . 243,148,336 62	243,148,336 62		204,266,790 29
GUARANTEED LOANS PROGRAM				
Stat.	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17) . . . . . 58,599,556 42	58,599,556 42		51,404,206 81

## Appropriations and Expenditures—Concluded

Vote	1976-77	1976-77	Unexpended	1975-76
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
<b>ANTI-DUMPING TRIBUNAL PROGRAM</b>				
10 Program expenditures	633,000 00	541,113 85	91,886 15	551,616 33
Stat. Contributions to employee benefit plans	52,000 00	52,000 00		55,000 00
	685,000 00	593,113 85	91,886 15	606,616 33
<b>SPECIAL PROGRAM</b>				
14d To authorize payment to a province with which an agreement has been entered into under sub-section 4 (3) of the Anti-Inflation Act of such part of any amount paid to Her Majesty in Right of Canada pursuant to an Order of the Administrator under that Act against a person in the provincial public sector as may be agreed upon between Canada and the province in accordance with the said agreement and to provide a further amount of	176,000 00		176,000 00	
Expenditures from appropriations not required for 1976-77				73,300,315 40
<b>WINTER CAPITAL PROJECTS FUND PROGRAM</b>				
Stat. Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L 12a, Appropriation Act No. 1, 1973	33,313,822 53	33,313,822 53		59,791,644 88
	8,283,633,530 97	8,282,748,634 51	884,896 46	6,902,527,860 31
<b>Auditor General</b>				
15 Program expenditures	\$10,877,000 00			
15b	2,100,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	187,700 00			
	13,164,700 00	13,072,740 48	91,959 52	8,543,651 58
Stat. Salary of the Auditor General	57,963 16	57,963 16		66,108 01
Stat. Contributions to employee benefit plans	876,000 00	876,000 00		802,700 00
	14,098,663 16	14,006,703 64	91,959 52	9,412,459 59
<b>Insurance</b>				
20 Program expenditures and authority to spend revenue received during the year	\$ 1,111,000 00			
20d	102,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	29,000 00			
	1,242,000 00	1,000,935 67	241,064 33	1,050,860 28
Stat. Civil Service insurance actuarial liability adjustment	442,380 40	442,380 40		407,851 31
Stat. Contributions to employee benefit plans	378,000 00	378,000 00		362,000 00
	2,062,380 40	1,821,316 07	241,064 33	1,820,711 59
<b>Tariff Board</b>				
25 Program expenditures	790,000 00	679,877 96	110,122 04	681,377 54
Stat. Salaries of the members of the Tariff Board (R.S. c. T-1)	224,464 38	224,464 38		285,817 56
Stat. Contributions to employee benefit plans	92,000 00	92,000 00		98,000 00
	1,106,464 38	996,342 34	110,122 04	1,065,195 10
Total	8,300,901,038 91	8,299,572,996 56	1,328,042 35	6,914,826,226 59

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
FINANCIAL AND ECONOMIC POLICIES	1976-77	20,130	26,788	1,704		-4,954
	1975-76	17,357	45,801	1,514		-26,930
MUNICIPAL GRANTS	1976-77	92,999	7,576			85,423
	1975-76	79,395	5,082			74,313
PUBLIC DEBT	1976-77	4,720,842	1,229,275			3,491,567
	1975-76	3,955,013	1,157,130			2,797,883
PREMIUM, DISCOUNT AND EXCHANGE	1976-77	282				282
	1975-76					
FISCAL TRANSFER PAYMENTS	1976-77	3,112,841				3,112,841
	1975-76	2,461,393				2,461,393
CONTRACTING-OUT PAYMENTS	1976-77	243,148				243,148
	1975-76	204,267				204,267
GUARANTEED LOANS	1976-77	58,600	11,271			47,329
	1975-76	51,404				51,404
ANTI-DUMPING TRIBUNAL	1976-77	593		48		641
	1975-76	607		47		654
SPECIAL	1976-77					
	1975-76	73,300				73,300
WINTER CAPITAL PROJECTS FUND	1976-77	33,314				33,314
	1975-76	59,792				59,792
Total department	1976-77	8,282,749	1,274,910	1,752		7,009,591
	1975-76	6,902,528	1,208,013	1,561		5,696,076
Auditor General	1976-77	14,007	144	554		14,417
	1975-76	9,412	137	399		9,674
Insurance	1976-77	1,821	794(a)	636		1,663
	1975-76	1,821	764(b)	543		1,600
Tariff Board	1976-77	996		124		1,120
	1975-76	1,065		121		1,186
Grand total	1976-77	8,299,573	1,275,848	3,066		7,026,791
	1975-76	6,914,826	1,208,914	2,624		5,708,536

(a) Does not include tax on insurance premiums of \$749.

(b) Does not include tax on insurance premiums of \$468.

## Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Department</b>								
<b>FINANCIAL AND ECONOMIC POLICIES PROGRAM</b>								
Administration	8,389	7,138	248	155	47	47	8,684	7,340
Operations	13,134	13,862					13,134	13,862
Contributions to employee benefit plans	1,311	1,311					1,311	1,311
	22,834	22,311	248	155	47	47	23,129	22,513
Less: receipts and revenues credited to the vote	2,383	2,383					2,383	2,383
	20,451	19,928	248	155	47	47	20,746	20,130
Less: receipts credited to revenue	246	26,788					246	26,788
Add: services provided by other departments	1,704	1,704					1,704	1,704
Total cost of program	21,909	-5,156	248	155	47	47	22,204	-4,954
<b>MUNICIPAL GRANTS PROGRAM</b>								
Grants to municipalities in accordance with the Municipal Grants Act					89,600	89,599	89,600	89,599
Grants to provinces in respect of federal property					3,400	3,400	3,400	3,400
					93,000	92,999	93,000	92,999
Less: receipts credited to revenue						7,576		7,576
Total cost of program					93,000	85,423	93,000	85,423
<b>PUBLIC DEBT PROGRAM</b>								
Interest and annual amortization of bond discount, premiums and commissions—								
Interest on unmatured debt (including treasury bills)	3,473,521	3,473,521					3,473,521	3,473,521
Interest on other liabilities	1,188,446	1,188,446					1,188,446	1,188,446
Annual amortization of bond discount, premiums and commissions	52,266	52,266					52,266	52,266
Servicing cost and costs of issuing new loans	6,609	6,609					6,609	6,609
	4,720,842	4,720,842					4,720,842	4,720,842
Less: receipts credited to revenue	1,229,275	1,229,275					1,229,275	1,229,275
Total cost of program	3,491,567	3,491,567					3,491,567	3,491,567
<b>PREMIUM, DISCOUNT AND EXCHANGE</b>								
	282	282					282	282
<b>FISCAL TRANSFER PAYMENTS PROGRAM</b>								
Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority)					33,808	33,808	33,808	33,808
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act					3,040,332	3,040,332	3,040,332	3,040,332
Payments to the provinces under the Public Utilities Income Tax Transfer Act					38,701	38,701	38,701	38,701
Total cost of program					3,112,841	3,112,841	3,112,841	3,112,841
<b>CONTRACTING-OUT PAYMENTS PROGRAM</b>								
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964					243,148	243,148	243,148	243,148
<b>GUARANTEED LOANS PROGRAM</b>								
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act					58,600	58,600	58,600	58,600
Less: receipts credited to revenue					11,271	11,271	11,271	11,271
Total cost of program					47,329	47,329	47,329	47,329
<b>ANTI-DUMPING TRIBUNAL PROGRAM</b>								
Anti-Dumping Tribunal	685	592		1			685	593
Add: services provided by other departments	48	48					48	48
Total cost of program	733	640		1			733	641



## Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Department—Concluded</b>								
<b>WINTER CAPITAL PROJECTS FUND PROGRAM</b>								
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973					33,314	33,314	33,314	33,314
<b>Auditor General</b>								
Government audits	12,771	12,117	195	194			12,966	12,311
Other audits	195	381					195	381
Administration	877	1,258	61	57			938	1,315
	13,843	13,756	256	251			14,099	14,007
Less: receipts credited to revenue	144	144					144	144
Add: services provided by other departments	554	554					554	554
Total cost of program	14,253	14,166	256	251			14,509	14,417
<b>Insurance</b>								
Administration	751	790	17	20			768	810
Supervision of companies	3,277	3,009					3,277	3,009
Actuarial and other services	368	344					368	344
Contributions to employee benefit plans	378	378					378	378
Stat. Civil service insurance actuarial liability adjustment	442	442					442	442
	5,216	4,963	17	20			5,233	4,983
Less: revenues credited to the vote	3,159	3,151	12	11			3,171	3,162
	2,057	1,812	5	9			2,062	1,821
Less: receipts credited to revenue	777	794					777	794
Add: services provided by other departments	673	636					673	636
Total cost of program	1,953	1,654	5	9			1,958	1,663
<b>Tariff Board</b>								
Appeals	147	144					147	144
References	562	520					562	520
Administration	305	231		9			305	240
Contributions to employee benefit plans	92	92					92	92
	1,106	987		9			1,106	996
Add: services provided by other departments	124	124					124	124
Total cost of program	1,230	1,111		9			1,230	1,120

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
Department			
FINANCIAL AND ECONOMIC POLICIES PROGRAM			
Payment to the Foreign Claims Fund . . . . .	47	47	
	47	47	
MUNICIPAL GRANTS PROGRAM			
Grants to municipalities in accordance with the Municipal Grants Act . . . . .	89,600	89,599	76,698
Grants to provinces in respect of federal property . . . . .	3,400	3,400	2,697
	93,000	92,999	79,395
FISCAL TRANSFER PAYMENTS PROGRAM			
Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority) . . . . .	33,808	33,808	33,808
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act . . . . .	3,040,332	3,040,332	2,395,112
Payments to the provinces under the Public Utilities Income Tax Transfer Act . . . . .	38,701	38,701	32,267
Expenditures not required for the current year . . . . .			206
	3,112,841	3,112,841	2,461,393
CONTRACTING-OUT PAYMENTS PROGRAM			
Payments to Quebec as provided under the established programs (Interim arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964 . . . . .	243,148	243,148	204,267
	243,148	243,148	204,267
GUARANTEED LOANS PROGRAM			
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act . . . . .	58,600	58,600	51,404
	58,600	58,600	51,404
SPECIAL PROGRAM			
Payments to provinces in accordance with terms and conditions as set out in Finance Vote 14 d, Appropriation Act No. 1, 1977 . . . . .	176		
Expenditures not required for the current year . . . . .			50,121
	176		50,121
WINTER CAPITAL PROJECTS FUND PROGRAM			
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973 . . . . .	33,314	33,314	59,792
	33,314	33,314	59,792
Total . . . . .	3,541,126	3,540,949	2,906,372

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Municipal Grants Program	Public Debt Program	Premium, Discount And Exchange	Fiscal Transfer Payments Program
(1) Salaries and wages . . . . .	13,368 13,269 <i>11,649</i>				
(1) Other personnel costs . . . . .	1,313 1,313 <i>1,326</i>				
(2) Transportation and communications . . . . .	1,364 1,311 <i>1,309</i>				
(3) Information . . . . .	1,666 1,367 <i>197</i>				
(4) Professional and special services . . . . .	3,738 3,558 <i>3,069</i>				
(5) Rentals . . . . .	389 419 <i>354</i>				
(6) Purchased repair and upkeep . . . . .	244 342 <i>335</i>				
(7) Utilities, materials and supplies . . . . .	594 562 <i>492</i>				
(8) Construction and acquisition of land, buildings and equipment . . . . .					
(9) Construction and acquisition of machinery and equipment . . . . .	248 155 <i>272</i>				
(10) Grants, contributions and other transfer payments . . . . .	47 47	93,000 92,999 <i>79,395</i>			3,112,841 3,112,841 <i>2,461,393</i>
(11) Public debt charges . . . . .			4,720,842 4,720,842 <i>3,955,013</i>		
(12) All other expenditures . . . . .	158 170 <i>339</i>			282 282	
(1-12) Total . . . . .	23,129 22,513 <i>19,342</i>	93,000 92,999 <i>79,395</i>	4,720,842 4,720,842 <i>3,955,013</i>	282 282	3,112,841 3,112,841 <i>2,461,393</i>
(13) Less: receipts and revenues credited to the vote . . . . .	2,383 2,383 <i>1,985</i>				
Total net expenditures . . . . .	20,746 20,130 <i>17,357</i>	93,000 92,999 <i>79,395</i>	4,720,842 4,720,842 <i>3,955,013</i>	282 282	3,112,841 3,112,841 <i>2,461,393</i>

\* Amends reporting in the previous year's Public Accounts.

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.

Contracting- Out Payments Program	Guaranteed Loans Program	Anti- Dumping Tribunal Program	Special Program	Winter Capital Projects Fund Program	Total Department	Auditor General	Insurance	Tariff Board	Total
		524			13,892	8,845	3,809	868	27,414
		433			13,702	8,787	3,590	798	26,877
		461			12,110	7,056	3,218	869	23,253
		52			1,365	901	820	92	3,178
		52			1,365	901	820	92	3,178
		55			1,381	803	770*	98	3,052
		28			1,392	777	171	24	2,364
		18			1,329	773	189	18	2,309
		21			1,330	611	161	17	2,119
					1,666	55	130	22	1,873
					1,367	73	54	3	1,497
		4			201	62	99	4	366
		46			3,784	2,883	217	54	6,938
		60			3,618	2,897	226	45	6,786
		49			3,118	578	223	37	3,956
		15			404	84	8	15	511
		21			440	82	7	13	542
		11			365	47	7	15	434
					244	73	7	10	334
					342	41	7	7	397
		1			336	19	5		360
		20			614	193	53	20	880
		7			569	192	70	10	841
		4			496	125	53	24	698
							2		2
							9		9
							1		1
					248	256	15		519
		1			156	251	11	9	427
		1			273	87	12		372
243,148	58,600		176	33,314	3,541,126				3,541,126
243,148	58,600			33,314	3,540,949				3,540,949
204,267	51,404		50,121	59,792	2,906,372				2,906,372
					4,720,842				4,720,842
					4,720,842				4,720,842
					3,955,013				3,955,013
					440	32	1	1	474
		1			453	10		1	464
			23,179		23,518	24		1	23,543
243,148	58,600	685	176	33,314	8,286,017	14,099	5,233	1,106	8,306,455
243,148	58,600	593		33,314	8,285,132	14,007	4,983	996	8,305,118
204,267	51,404	607	73,300	59,792	6,904,513	9,412	4,549	1,065	6,919,539
					2,383		3,171		5,554
					2,383		3,162		5,545
					1,985		2,728		4,713
243,148	58,600	685	176	33,314	8,283,634	14,099	2,062	1,106	8,300,901
243,148	58,600	593		33,314	8,282,749	14,007	1,821	996	8,299,573
204,267	51,404	607	73,300	59,792	6,902,528	9,412	1,821	1,065	6,914,826

## Departmental Summary

(in thousands of dollars)

	Total	Department	Auditor General	Insurance	Tariff Board	Securities Held for the Securities Investment accounts at amortized cost	U.I.C. Advance Account
<b>FINANCIAL RESOURCES UTILIZED FOR—</b>							
Budgetary and other—							
Operating expenditures . . . . .	4,763,733	4,744,027	13,756	4,963	987		
Capital expenditures . . . . .	436	156	251	20	9		
Grants, contributions and other transfer payments . . . . .	3,540,949	3,507,635					
Sums credited to revenue . . . . .	1,276,597	985,867	144	1,543		4,141	1,501
Sub-total . . . . .	9,581,715	9,237,685	14,151	6,526	996	4,141	1,501
Non-budgetary transactions—							
Increase in accounts receivable . . . . .							
Decrease in accounts payable . . . . .							
Other loans made to third parties . . . . .							
Other repayments of loans received from third parties . . . . .	499,777						
Amounts advanced by Canada . . . . .	13,035,742						2,094,621
Equity capital invested by Canada . . . . .							
Acquisition of inventories . . . . .	235,348						
Other reductions in liabilities and increases in assets . . . . .	38,102,746					76,159	
Total financial resources utilized . . . . .	61,455,328	9,237,685	14,151	6,526	996	80,300	2,096,122
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>							
Budgetary allocations utilized—							
Annual appropriations . . . . .	126,966	112,212	13,073	1,001	680		
Statutory appropriations . . . . .	8,172,607	8,137,223	934	820	316		
Receipts credited to appropriations . . . . .	5,545	2,383		3,162			
Sums credited to revenue . . . . .	1,276,597	985,867	144	1,543		4,141	1,501
Sales . . . . .							
Other . . . . .							
Depreciation charged as an expenditure . . . . .							
Sub-total . . . . .	9,581,715	9,237,685	14,151	6,526	996	4,141	1,501
Non-budgetary transactions—							
Decrease in accounts receivable . . . . .							
Increase in accounts payable . . . . .							
Other repayments of loans made to third parties . . . . .							
Other loans received from third parties . . . . .	215,019						
Repayments of amounts advanced by Canada . . . . .	14,932,439						2,484,195
Equity capital realized . . . . .							
Decrease in inventories . . . . .	323,837						
Other increases in liabilities or reduction in assets . . . . .	33,873,710					78,043	
Total financial resources provided . . . . .	58,926,720	9,237,685	14,151	6,526	996	82,184	2,485,696
Net financial resources utilized or net financial resources provided (-) . . . . .	2,528,608	nil	nil	nil	nil	-1,884	-389,574



Inter-national Monetary Fund Exchange Fund Account	Subscription to Capital of the Inter-national Monetary Fund	Non-Interest-Bearing Notes Payable to the Inter-national Monetary Fund	Auditor General United Nation's Audit	Blank Bonds Reserve	Fire Losses Replacement Account	Bullion and Coinage Accounts	Provincial Governments including Provincial tax Collection Oil Export Tax	Federal-Provincial Employment Loans Program	Special Development Loans Program	Winter Capital Projects Fund	Municipal Development and Loan Board
182,768 182,768	115 115					17,087 17,087	211 211	8,993 8,993	9,376 9,376	33,314 39,037 72,351	11,466 11,466
10,516,000	126,733	441,000	34	400		82,717				1,500	
				679		234,669		4		22	
10,698,768	126,848	441,000	34	679	400	251,756	82,928	8,997	9,376	73,873	11,466
182,768	115					17,087	211	8,993	9,376	33,314 39,037	11,466
182,768	115					17,087	211	8,993	9,376	72,351	11,466
12,053,000	236,653	77,000	19	415		46,039	1,919	1,946		41,548	10,649
				813		323,024				1,500	
12,235,768	236,768	77,000	19	813	415	340,111	46,250	10,912	11,322	115,399	22,115
-1,537,000	-109,920	364,000	15	-134	-15	-88,355	36,678	-1,915	-1,946	-41,526	-10,649

## Departmental Summary—Concluded

(in thousands of dollars)

	Canada Development Corporation	City of Montreal Re: Expo 67	Municipalities Municipal Improvement Assistance Act	Ottawa Civil Service Recreation Association	Saint John Harbour Bridge Authority	Town of Oromocto Development Corporation	Town of Oronoto Capital Assistance Loans	National Governments
<b>FINANCIAL RESOURCES UTILIZED FOR—</b>								
Budgetary and other—								
Operating expenditures . . . . .								
Capital expenditures . . . . .								
Grants, contributions and other transfer payments . . . . .								
Sums credited to revenue . . . . .	10,000	91		36		42	27	4,152
Sub-total . . . . .	10,000	91		36		42	27	4,152
Non-budgetary transactions—								
Increase in accounts receivable . . . . .								
Decrease in accounts payable . . . . .								
Other loans made to third parties . . . . .								
Other repayments of loans received from third parties . . . . .								
Amounts advanced by Canada . . . . .	10,000				602			62,710
Equity capital invested by Canada . . . . .								
Acquisition of inventories . . . . .								
Other reductions in liabilities and increases in assets . . . . .								
Total financial resources utilized . . . . .	20,000	91		36	602	42	27	66,862
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>								
Budgetary allocations utilized—								
Annual appropriations . . . . .								
Statutory appropriations . . . . .								
Receipts credited to appropriations . . . . .								
Sums credited to revenue . . . . .	10,000	91		36		42	27	4,152
Sales . . . . .								
Other . . . . .								
Depreciation charged as an expenditure . . . . .								
Sub-total . . . . .	10,000	91		36		42	27	4,152
Non-budgetary transactions—								
Decrease in accounts receivable . . . . .								
Increase in accounts payable . . . . .								
Other repayments of loans made to third parties . . . . .								
Other loans received from third parties . . . . .								
Repayments of amounts advanced by Canada . . . . .		2,752	20	23		41	163	53,057
Equity capital realized . . . . .								
Decrease in inventories . . . . .								
Other increases in liabilities or reduction in assets . . . . .					27			
Total financial resources provided . . . . .	10,000	2,843	20	59	27	83	190	57,209
Net financial resources utilized or net financial resources provided (–) . . . . .	10,000	–2,752	–20	–23	575	–41	–163	9,653

Inter- national Develop- ment Associa- tion	Un- amortized Loan Flotation Costs	Matured Debt Outstanding	Interest due and Out- standing	Interest Accrued	Deposit and Trust Accounts	Secu- rities Held in Trust	Annuity Insurance and Pension Accounts	Provision for Compound Interest on Canada Savings Bonds	Provision for Bonus Interest on Canada Savings Bonds	Suspense Accounts	Un- matured Debt	Olympic Account	Provincial Tax Collection Agree- ment Account
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58,777  
140,425

	642,018	17,828,569	2,973,049	2,978,506	4,650,298	961	901	86,873	6,411	11,532	8,689,896	86,653	70,894
199,202	642,018	17,828,569	2,973,049	2,978,506	4,650,298	961	901	86,873	6,411	11,532	8,689,896	86,653	70,894

138,019

	626,950	17,832,593	3,338,691	3,098,981	4,604,890	56	513	158,236	156,190	9,570	3,867,143	100,327	
138,019	626,950	17,832,593	3,338,691	3,098,981	4,604,890	56	513	158,236	156,190	9,570	3,867,143	100,327	
61,183	15,068	-4,024	-365,642	-120,475	45,408	905	388	-71,363	-149,779	1,962	4,822,753	-13,674	70,894

## Revenues

	1976-77	1975-76
<b>Department</b>		
<b>Comparative Summary</b>		
<b>Non Tax Revenue—</b>		
A Return on investments . . . . .	1,229,275,444 32	1,157,129,628 88
B Refunds of previous years' expenditures . . . . .	18,718,571 78	5,229,912 68
C Services and service fees . . . . .	286,603 27	232,614 93
D Bullion and coinage . . . . .	17,086,809 74	36,694,598 51
Premium, discount and exchange . . . . .		1,792,334 20
E Proceeds from sales . . . . .	1,830 72	
F Miscellaneous . . . . .	9,541,022 40	6,934,147 90
Total . . . . .	\$1,274,910,282 23	\$1,208,013,237 10
	1976-77	
<b>Details</b>		
<b>A Return on investments:</b>		
National Governments—		
Loans under Export Credits Insurance 1944—		
Belgium . . . . .	34,605	
France . . . . .	502,080	
Netherlands . . . . .	149,175	
Interest on deferred payments . . . . .	3,461,656	
France—interim credit-consolidated Interest . . . . .	4,920	4,152,436
Provinces—		
Loans—		
Manitoba treasury bills . . . . .	33,991	
Saskatchewan treasury bills . . . . .	13,207	
Alberta treasury bills . . . . .	18,610	
British Columbia treasury bills . . . . .	24,785	
Province of Quebec—		
Debt account . . . . .	58,944	
Expo loans . . . . .	61,574	211,111
Bank of Canada—government's share of profits for the calendar year 1976 . . . . .	703,240,240	
Canada Deposit Insurance Corporation . . . . .	812,500	
Canadian Development Corporation . . . . .	10,000,000	
Capital Assistance Loans—Oromocto . . . . .	27,471	
Exchange Fund—profits for calendar year 1976 . . . . .	182,768,027	
Interest-bearing deposits with chartered banks . . . . .	202,070,677	
International monetary fund income . . . . .	1,368,844	
Investments held for retirement of unmatured debt . . . . .	1,520,448	
Montreal Expo notes . . . . .	91,260	
Municipal Development and Loan Act . . . . .	11,465,558	
Municipal Improvements Assistance Act . . . . .	273	
Special development loan . . . . .	9,376,012	
Employment loans program—1971 . . . . .	8,992,559	
Winter capital projects fund . . . . .	39,036,672	
Ottawa Civil Service Recreational Association . . . . .	35,940	
Miscellaneous finance account . . . . .	2,772,710	
Securities investment account — "X" . . . . .	3,392,716	
Securities investment account—New York . . . . .	748,336	
Town of Oromocto Development Corporation . . . . .	42,434	
Advances to unemployment insurance . . . . .	1,501,127	
Interest on revolving funds—		
Canadian Government airports revolving funds . . . . .	41,075,193	
Canadian Government Exhibition Board . . . . .	58,362	
Canadian Government Printing Bureau . . . . .	1,275,930	
Canadian Government Supply Services . . . . .	2,812,473	
Canadian Government Telecommunications Agency . . . . .	215,118	
Microfilm services . . . . .	28,539	
Passport Office . . . . .	20,929	
Public Service Commission—staff development and training . . . . .	43,306	
Racetrack supervision . . . . .	6,529	
Vetcraft workshops . . . . .	111,714	
	1,224,911,897	1,229,275,444
<b>B Refunds of previous years' expenditures:</b>		
Transfer of amounts representing outstanding cheques which have not been presented for payment . . . . .		
Provinces . . . . .	1,064,039	
Sundries . . . . .	327,254	
Municipal grants . . . . .	5,601,305	
Guaranteed loans . . . . .	455,448	
	11,270,526	18,718,572
<b>C Services and service fees:</b>		
Payments by banks for cost of bank inspection for the calendar year 1976 . . . . .		
		286,603

## Revenues—Continued

	1976-77	
D Bullion and coinage:		
Bullion—		
Gain/loss on bullion	456,833	
Silver coinage—		
Gain	17,382	
Nickel coinage—		
Gain	18,603,040	
Bronze coinage—		
Loss	(1,990,445)	17,086,810
E Proceeds from sales		1,831
F Miscellaneous:		
Fines and forfeitures	47,782	
Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks	30,753	
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—		
Outstanding Imprest Account—		
Hog premium warrants	61	
Cheques	261,857	
Drafts	534,073	
Unclaimed cheques	210,421	
IMF transfer charges	1,006,412	
Canada's share of operating revenue of The Peace Bridge, Fort Erie, Ontario	114,599	
Recovery of grants in lieu of taxes	200,000	
National debt outstanding fifteen years after call of maturity date	7,575,840	
Payment by Royal Canadian Mint representing rental of equipment	438,000	
Other miscellaneous revenues under \$100 per item	127,679	
Inactive letters of credit transferred to current account	(499)	
	456	9,541,022
Total		\$1,274,910,282

	1976-77	1975-76
Auditor General		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	2,272 62	1,986 04
B Services and service fees	141,876 93	134,183 82
C Miscellaneous	26 43	546 01
Total	\$144,175 98	\$136,715 87

	1976-77	
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure		2,273
B Services and service fees: Auditing services rendered to international organizations		141,877
C Miscellaneous		26
Total		\$144,176
	1976-77	1975-76

Insurance		
Comparative summary		
Tax revenue—		
A Tax on insurance premiums	749,410 01	468,112 50
Non-tax revenue—		
B Refunds of previous years' expenditure	50 30	2,964 60
C Services and service fees	791,386 88	759,451 07
D Miscellaneous	2,208 62	1,991 69
Total	\$1,543,055 81	\$1,232,519 86



## Revenues—Concluded

1976-77

## Details

## Tax revenue—

## A Tax on insurance premiums:

On insurance placed with unauthorized insurers	635,694	
On insurance placed with authorized insurers through brokers or agents outside Canada	113,716	749,410

Under part 1 of the Excise Tax Act c.E-13 R.S., 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

## Non-Tax Revenue—

## B Refunds of previous years' expenditure

## C Services and service fees:

## Assessments on:

Insurance companies	2,793,912	
Investment companies	346,177	
Trust companies	293,928	
Loan companies	125,931	
Small loans companies	58,950	
Co-operative credit societies	51,190	

## Total (revenue from assessments)

3,670,088

Under the provisions of the Department of Insurance Act, c.I-17 R.S., 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, c.33s.c. 1970-71, the expenditure incurred each fiscal year in connection with the administration of the act is assessed against investment companies in the proportion which the mean assets (as defined in the act) of each bears to the total mean assets of all such companies.

Services provided to Canada Deposit Insurance Corporation	148,744	
Services provided to Canada pension plan	85,401	
Services provided to Treasury Board	13,627	
Fees collected under pension benefits standards act	19,795	
Penalties collected during the year	15,700	

3,953,355

Credited to vote. 3,161,968

Credited to revenue. 791,387

Penalties amounting to \$15,700 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the act.

## D Miscellaneous

2,209

Total \$1,543,056

1976-77 1975-76

## Tariff Board

## Comparative Summary

## Non-Tax Revenue—

Refunds of previous years' expenditure 136 35

Miscellaneous 360 70 344 81

Total \$360 70 \$481 16

FINANCE

Appendix 1

Exchange Fund Account

(Established pursuant to the Currency and Exchange Act)

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1976

	1976	1975
	Canadian Dollars	Canadian Dollars
ASSETS		
Cash on deposit	\$ 685,846	\$ 894,462
	United States Dollars	United States Dollars
Assets in United States dollars		
Cash on deposit	\$ 55,292,974	\$ 7,244,974
United States Treasury bills and bonds at cost, with accrued interest	1,372,058,943	637,626,924
United States special Treasury notes at cost, with accrued interest	572,228,744	1,422,115,214
International Bank for Reconstruction and Development bonds at cost, with accrued interest	57,706,497	57,742,890
Assets denominated in special drawing rights and expressed in United States dollars		
International Monetary Fund		
Special drawing rights allocated to Canada	416,675,381	419,820,609
Special drawing rights acquired, with accrued interest	144,709,363	139,271,972
International Monetary Fund notes, with accrued interest	290,248,826	292,448,977
Gold	878,986,085	899,432,985
	<u>\$3,787,906,813</u>	<u>\$3,875,704,545</u>
Value of United States dollars converted to Canadian dollars at the closing rate for the United States dollar in Canada		
1976 - 1.0088; 1975 - 1.0160	3,821,240,395	3,937,715,818
Uncompleted contracts valuation adjustment	3,821,460	649,360
	<u>\$3,825,747,701</u>	<u>\$3,939,259,640</u>
LIABILITIES		
Due to Consolidated Revenue Fund, in accordance with Section 16 of the Currency and Exchange Act		
Earnings on investments	\$ 166,174,046	\$ 234,456,314
Net profit (loss) from trading operations in foreign exchange	(22,717,008)	5,366,094
Gold	30,526,136	
Securities	8,784,853	1,379,970
	<u>16,593,981</u>	<u>6,746,064</u>
Net profit from the net valuation adjustments on unmatched sales (1975) of foreign exchange		10,966,031
	<u>182,768,027</u>	<u>252,168,409</u>
Advances from the Consolidated Revenue Fund	3,348,000,000	3,343,000,000
Special drawing rights allocated to Canada by the International Monetary Fund	420,342,124	426,537,738
	<u>3,951,110,151</u>	<u>4,021,706,147</u>
Deficit		
Balance—beginning of year	82,446,507	131,406,966
Valuation adjustments on previous year's holdings on hand at the end of the year	32,482,684	(114,591,692)
Net valuation adjustment on special drawing rights denominated assets (including gold)	9,672,564	65,631,233
Net loss from the net valuation adjustments on unmatched purchases (1976) of foreign exchange	760,695	
	<u>125,362,450</u>	<u>82,446,507</u>
Balance - end of year	\$3,825,747,701	\$3,939,259,640

The accompanying notes are an integral part of the financial statement.

Certified correct:

The Bank of Canada

R. W. LAWSON

Deputy Governor

EDITH M. WHYTE

Chief of the International Department

## Appendix 1—Concluded

## Exchange Fund Account

## NOTES TO THE FINANCIAL STATEMENT

## 1. Objectives of the Account and significant accounting policies

The Exchange Fund Account was established pursuant to the Currency and Exchange Act, R.S., c. C-39, to aid in the control and protection of the external value of the Canadian monetary unit. The account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent.

The significant accounting policies are outlined below:

## Financing of the Account

The Account is financed with advances from the Consolidated Revenue Fund. These advances are presently limited by Order-in-Council dated June 6, 1972 to \$6 billion.

## Valuation of Assets

Assets in United States dollars are recorded at cost at the time of purchase including accrued interest where applicable. Premiums and discounts on securities are amortized over their remaining term to maturity.

Assets denominated in Special Drawing Rights (SDRs) including gold (1 troy ounce of gold = 35 SDRs) are valued at the U.S. \$/SDR rate. Since July 1974, this rate is calculated by the International Monetary Fund as a trade weighted average of the market values of sixteen major currencies. On December 30, 1976, the IMF reported the value of the SDR at U.S. \$1 = SDR 0.860670.

For accounting purposes, the Canadian dollar values of the Account's U.S. dollar assets are established at the closing market rate for the U.S. dollar in the Canadian market.

## Allocation of Special Drawing Rights

The Special Drawing Right was created by the International Monetary Fund to supplement existing international reserve assets. SDRs are allocated on the basis of each member's quota (subscription) in the Fund. The liability in respect to the net cumulative allocation represents the obligation that Canada would incur upon the termination of Canada's participation in the Special Drawing Account or on the liquidation by the International Monetary Fund of the Special Drawing Account.

## Amounts due to the Consolidated Revenue Fund

The following policies are governed by the specific requirements of section 16 of the Currency and Exchange Act:

## a) Earnings on investments.

Earnings on investments are recorded on an accrual basis and include interest and the amortization of premiums and discounts.

## b) Net profit from trading operations in foreign exchange, gold and securities.

Net profit from trading operations in foreign exchange, gold and securities is transferred to the Consolidated Revenue Fund. Net losses however would be charged to the Deficit account. Sales of foreign currencies during the year are matched against the most recent purchases during the year.

## c) Net profit from valuation adjustments on unmatched purchases or sales of foreign exchange, gold and securities.

Net profit from valuation adjustments on the increase or decrease in assets held in or expressed in United States dollars is credited to this account. A net loss would be charged to the deficit account.

## Deficit account

This account includes the profit or loss arising from the changes in value of the SDR in terms of U.S. dollars. It also includes net losses from valuation changes on unmatched purchases or sales made during the year, and profits or losses arising from valuation adjustments to the inventory of assets held at the previous year-end.

## 2. Proposed changes to the Currency and Exchange Act

The Deficit account could be affected by proposed legislation now before Parliament. Under the proposed legislation, the accumulated deficit of the Exchange Fund Account would be transferred to the Consolidated Revenue Fund, while changes in the valuation of the EFA's net assets in any subsequent year would be credited or debited to the Consolidated Revenue Fund over the following three years.

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario

April 29, 1977

THE HONOURABLE DONALD S. MACDONALD, P.C., M.P.,  
MINISTER OF FINANCE,  
OTTAWA, ONTARIO.

Dear Mr. Macdonald,

I have examined the Exchange Fund Account and the transaction in connection therewith for the year ended December 31, 1976, as required by section 18 (2) of the Currency and Exchange Act, R.S. c. C-39.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. The Fund's holdings at the close of the year have been confirmed to us by the Auditors of the Bank of Canada.

In my opinion, the transactions in connection with the Account have been in accordance with the provisions of the Currency and Exchange Act, the records of the Account show truly and clearly the state of the Account and the accompanying statement of assets and liabilities presents fairly the financial position of the Account at December 31, 1976, in accordance with the accounting policies described in Note 1 to the statement applied on a basis consistent with that of the preceding year.

Yours sincerely

J.J. MACDONELL  
Auditor General of Canada

## Appendix 2

## Auditor General

## Working Capital Advance—

## Audit Services to the United Nations

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Recoverable expenses . . . . .	\$34,428	\$19,428	Working Capital Advance . . . . .	\$34,428	\$19,428

## STATEMENT OF OPERATIONS

## FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Current expenses . . . . .	\$130,833	\$91,997
Balance from previous year . . . . .	19,428	
	150,261	91,997
Less: Recoveries . . . . .	115,833	72,569
	\$ 34,428	\$19,428

In accordance with the provisions of Section 65 of the Financial Administration Act, I have examined the receipts and disbursements of the office of the Auditor General of Canada for the year ended March 31st, 1977. My examination consisted of a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying statements of appropriations and expenditures, revenue, accounts receivable, and the working capital advance present fairly the results of the operations of the office of the Auditor General of Canada for the year ended March 31, 1977, in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

ROGER G. DUBE

*Auditor*

August 9, 1977.





# SECTION 8

## 1976-77 PUBLIC ACCOUNTS

### Governor General and Lieutenant-Governors

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## **GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS**

### **Objective**

- To enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of Honours.

## Appropriations and Expenditures

Vote		1976-77	1976-77	Unexpended	1975-76
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
1	Program expenditures and the grants listed in the Estimates ...\$	2,063,641 00			
	1b	101,000 00			
	Transfer from Treasury Board Vote 15 public service bilingu- alism .....	27,450 00			
		2,192,091 00	1,895,890 93	296,200 07	1,689,604 22
Stat.	Salary of the Governor General (R.S. c. G-14) .....	48,666 60	48,666 60		48,666 60
Stat.	Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S-2) .....	349,999 20	349,999 20		313,599 29
Stat.	Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15) .....	117,974 07	117,974 07		138,991 34
Stat.	Contributions to employee benefit plans .....	157,641 00	157,641 00		142,530 00
	Total .....	2,866,371 87	2,570,171 80	296,200 07	2,333,391 45

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Governor General and Lieutenant-Governors .....	1976-77	2,570	26	801		3,345
	1975-76	2,333	30	788		3,091

## Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General .....	1,562	1,428	6	7			1,568	1,435
Lieutenant-Governors .....	450	436			145	145	595	581
Honours .....	544	395	1	1			545	396
Contributions to employee benefit plans .....	158	158					158	158
	2,714	2,417	7	8	145	145	2,866	2,570
Less: receipts credited to revenue .....		26						26
Add: services provided by other departments .....	801	801					801	801
Total cost of program .....	3,515	3,192	7	8	145	145	3,667	3,345

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs incurred in the exercise of their duties in their Provincial Capital—			
Alberta .....	15	15	15
British Columbia .....	18	18	18
Manitoba .....	15	15	15
New Brunswick .....	12	12	12
Newfoundland .....	12	12	12
Nova Scotia .....	12	12	12
Ontario .....	18	18	18
Prince Edward Island .....	10	10	10
Quebec .....	18	18	18
Saskatchewan .....	15	15	15
Total .....	145	145	145

## Net expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1976-77	Expenditures 1976-77	Expenditures 1975-76
(1) Salaries and wages .....	1,647	1,518	1,335
(1) Other personnel costs .....	442	418	427
(2) Transportation and communications .....	334	263	216
(3) Information .....	18	15	3
(4) Professional and special services .....	69	45	58
(5) Rentals .....	30	23	23
(6) Purchased repair and upkeep .....	5	6	4
(7) Utilities, materials and supplies .....	128	104	75
(9) Construction and acquisition of machinery and equipment .....	7	8	15
(10) Grants, contributions and other transfer payments .....	145	145	145
(12) All other expenditures .....	41	25	32
Total net expenditures .....	2,866	2,570	2,333

## Departmental Summary

(in thousands of dollars)

	Total	Department	Suspense Accounts
<b>FINANCIAL RESOURCES USED FOR—</b>			
Budgetary and other—			
Operating expenditures .....	2,417	2,417	
Capital expenditures .....	8	8	
Grants, contributions and other transfer payments .....	145	145	
Sums credited to revenue .....	26	26	
Sub-total .....	2,596	2,596	
Non-budgetary transactions—			
Increase in accounts receivable .....			
Decrease in accounts payable .....			
Other loans made to third parties .....			
Other repayments of loans received from third parties .....			
Amounts advanced by Canada .....			
Equity capital invested by Canada .....			
Acquisition of inventories .....			
Other reductions in liabilities and increases in assets .....	38		38
Total financial resources used .....	2,634	2,596	38
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>			
Budgetary allocations used—			
Annual appropriations .....	1,896	1,896	
Statutory appropriations .....	674	674	
Receipts credited to appropriations .....			
Sums credited to revenue .....	26	26	
Sales .....			
Other .....			
Depreciation charged as an expenditure .....			
Sub-total .....	2,596	2,596	
Non-budgetary transactions—			
Decrease in accounts receivable .....			
Increase in accounts payable .....			
Other repayments of loans made to third parties .....			
Other loans received from third parties .....			
Repayments of amounts advanced by Canada .....			
Equity capital realized .....			
Decrease in inventories .....			
Other increases in liabilities or reduction in assets .....	25		25
Total financial resources provided .....	2,621	2,596	25
Net financial resources used or net financial resources provided(—) .....	13	nil	13



Revenues

	1976-77	1975-76
<b>Comparative Summary</b>		
Non-Tax Revenue—		
Refunds of previous years' expenditure . .		15,831 03
A Miscellaneous.....	26,409 16	14,582 89
Total .....	<u>\$ 26,409 16</u>	<u>\$ 30,413 92</u>
	<u>1976-77</u>	

<b>Details</b>		
Non-Tax Revenue—		
A Miscellaneous: contributions to the Lieutenant-Governors superannuation account.....	\$	26,409

# SECTION 9

## 1976-77 PUBLIC ACCOUNTS

### Indian Affairs and Northern Development

#### Department Northern Canada Power Commission

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## **INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**

### **Department**

#### **Objectives**

##### **ADMINISTRATION PROGRAM**

- To provide overall policy direction and central advisory and administrative services to Departmental Programs.

##### **INDIAN AND ESKIMO AFFAIRS PROGRAM**

- In consultation with Indian and Eskimo peoples to innovate, support and encourage coordinated activities whereby Indians and Eskimos may achieve their cultural, economic and social aspirations within Canadian society.

##### **NORTHERN AFFAIRS PROGRAM**

- To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through coordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners.

##### **PARKS CANADA PROGRAM**

- To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

### **Northern Canada Power Commission**

#### **Objective**

- To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

## Appropriations and Expenditures

Vote	1976-77		1976-77		Unexpended Balances	1975-76 Expenditures
	Appropriations	Expenditures				
	\$	\$	\$	\$		
<b>Department</b>						
<b>ADMINISTRATION PROGRAM</b>						
1 Program expenditures .....	\$	22,281,000 00				
Transfer from Treasury Board Vote 15 public service bilin- gualism .....		668,200 00				
		22,949,200 00				
Less transfer to Vote 5 .....		1,850,000 00				
			21,099,200 00	19,512,591 91	1,586,608 09	18,628,923 39
Stat. Minister of Indian Affairs and Northern Development—Salary and motor car allowance .....		21,999 84		21,999 84		25,225 58
Stat. Contributions to employee benefit plans .....		1,700,000 00		1,700,000 00		1,696,000 00
		22,821,199 84		21,234,591 75	1,586,608 09	20,350,148 97
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>						
5 Operating expenditures, including expenditures on works, buildings and equip- ment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non- Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister to enter into agreements with provin- cial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide in respect of Indian and Eskimo economic development activities, for the instruc- tion and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec .....	\$	392,609,400 00				
5b .....		35,724,000 00				
5d Operating expenditures including the contributions and special payments for general assistance to Indians and Eskimos including authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; and to extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1976:						
(a) to designate that the Indian Equity Foundation, a non-profit corporation incorporated pursuant to the Companies Act of Alberta, be deemed a charity as described in paragraph 149.1(1)(d) of the Income Tax Act for the purposes of that Act;						
(b) to extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972, to include under the guarantees the Minister may make pursuant to that authority						
(i) guarantees of loans made for housing purposes to persons described therein by banks or other approved lenders, as defined by the National Housing Act, and						
(ii) loans made by a bank to the Manitoba Indian Brotherhood in respect of its operating expenses;						
(c) to reimburse the Indian Arts and Crafts Central Mar- keting Service Revolving Fund, established by Indian Affairs and Northern Development Vote L18b, Appropria- tion Act No. 1, 1972 in an amount not exceeding \$750,000 to offset the excess of expenditures over revenues;						
(d) to authorize the transfer of \$1,850,000 from Indian Affairs and Northern Development Vote 1, Appropria- tion Act No. 3, 1976 for the purpose of this vote;						
to provide a further amount of .....		1,720,000 00				
Transfer from Vote 1 .....		1,850,000 00				
Transfer from Treasury Board Vote 5 contingencies .....		5,578,727 00				
Transfer from Treasury Board Vote 10 student summer employment .....		1,350,000 00				
			438,832,127 00	435,301,787 69	3,530,339 31	360,435,317 45



## Appropriations and Expenditures—Continued

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded				
10 Capital expenditures, including expenditures on buildings, works, and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister; such expenditures on other than federal property, authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings.....	\$ 99,242,000 00			
Transfer from Treasury Board Vote 17c employment creating projects.....	10,117,800 00			
11b Subject to the approval of Treasury Board, to authorize, in the current and subsequent fiscal years, the Minister on behalf of Her Majesty the Queen in Right of Canada, to indemnify and save harmless any person who, on the recommendation of the Minister is duly elected or appointed director of a company from and against, (a) all costs, charges and expenses whatsoever that he sustains or incurs in or about any action, suit or proceeding that is brought, commenced or prosecuted against him for or in respect of any act, deed, matter or thing whatsoever, made, done or permitted by him, in or about execution of the duties of his office, and (b) all other costs, charges and expenses that he sustains or incurs in or about or in relation to the affairs thereof, except such costs, charges or expenses as are occasioned by his own wilful neglect or default.....			1 00	
Stat. Indian annuities.....	703,552 85	703,552 85		673,600 00
Stat. Write-off of active assets.....	39,574 67	39,574 67		150,891 54
Stat. Write-off of loans issued from Indian housing assistance account.....	949,308 02	949,308 02		800,276 37
Stat. Refunds of amounts credited to revenue in previous years.....	10,276 97	10,276 97		10,559 82
Stat. Contributions to employee benefit plans.....	7,915,000 00	7,915,000 00		8,005,000 00
Stat. Liabilities under guaranteed loans to Indians—Central Mortgage and Housing Corporation and Farm Credit Corporation.....	136,174 76	136,174 76		
Stat. Liabilities under guaranteed loans for Indian economic development account.....	551,149 01	551,149 01		
	558,496,964 28	554,645,226 76	3,851,737 52	459,018,856 55
NORTHERN AFFAIRS PROGRAM				
25 Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories.....	\$ 41,780,000 00			
25b To extend the purposes of Indian Affairs and Northern Development Vote 25, Appropriation Act No. 3, 1976, to include under the guarantees the Minister may make pursuant to Indian Affairs and Northern Development Vote 25a, Appropriation Act No. 4, 1975, guarantees of loans by private lenders to Nanisivik Mines Ltd. for the purpose of township development at Strathcona Sound, Baffin Island.....	1 00			
25d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$44,488.....	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	75,000 00			
Transfer from Treasury Board Vote 17c employment creating projects.....	150,200 00			
	42,005,202 00			
Less transfer to: Vote 35.....	\$ 89,999 00			
Vote 35.....	798,037 00			
	888,036 00			
	41,117,166 00	39,393,784 69	1,723,381 31	36,871,074 55
30 Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities.....	\$ 36,624,000 00			
Less transfer to Vote 35.....	1,030,000 00			
	35,594,000 00	35,481,773 05	112,226 95	34,575,146 95

## Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>NORTHERN AFFAIRS PROGRAM—Concluded</b>				
35 The grants and other transfer payments listed in the Estimates and contributions.....	\$ 204,526,750 00			
35b To authorize the transfer of \$89,999 from Indian Affairs and Northern Development Vote 25, Appropriation Act No. 3, 1976 for the purposes of this vote.....	1 00			
35d To authorize the transfer of \$798,037 from Indian Affairs and Northern Development Vote 25 and \$1,030,000 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of .....	1,209,041 00			
Transfer from Vote 25 .....	89,999 00			
Transfer from Vote 25 .....	798,037 00			
Transfer from Vote 30 .....	1,030,000 00			
Unexpended balance carried forward from Vote 35, Appropriations of 1975-76 for northern mineral assistance grants.....	862,397 57			
	208,516,225 57	206,628,007 02	*1,888,218 55	158,577,318 99
Stat. Contributions to employee benefit plans .....	1,319,000 00	1,319,000 00		1,241,000 00
Stat. Refunds of amounts credited to revenue in previous years.....	1,122,645 95	1,122,645 95		1,179,258 93
Stat. Write-off of active assets .....	50,943 61	50,943 61		18,736 43
	287,719,981 13	283,996,154 32	3,723,826 81	232,462,535 85
<b>PARKS CANADA PROGRAM</b>				
70 Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance; and authority to spend revenue received during the year .....	\$ 69,130,900 00			
70d To extend the purpose of Indian Affairs and Northern Development Vote 70, Appropriation Act No. 3, 1976, to reimburse the National and Historic Parks Revolving Fund established by Loans, Investments and Advances Vote 508, Appropriation Act No. 5, 1958, in the amount of \$30,886.87 for the value of stores which have become obsolete, unserviceable, lost or destroyed .....	1 00			
Transfer from Treasury Board Vote 10 student summer employment .....	400,000 00			
	69,530,901 00	67,102,564 56	2,428,336 44	58,797,205 54
75 Capital expenditures including payments to provinces or municipalities as contributions towards the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance .....	\$ 64,806,000 00			
75b .....	456,000 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	3,756,000 00			
	69,018,000 00	67,317,270 92	1,700,729 08	65,943,399 00
80 Payments to the National Battlefields Commission for the purposes and subject to the provision of an act respecting the National Battlefields at Quebec .....	813,000 00	813,000 00		830,600 00
Stat. Contributions to employee benefit plans .....	5,902,600 00	5,902,600 00		5,668,400 00
Stat. Write-off of active assets .....	103 54	103 54		
	145,264,604 54	141,135,539 02	4,129,065 52	131,239,604 54
	1,014,302,749 79	1,001,011,511 85	13,291,237 94	843,071,145 91
<b>Northern Canada Power Commission</b>				
84d Reimbursement to the Northern Canada Power Commission, in accordance with subsection 14(3) of the Northern Canada Power Commission Act, for projects investigated pursuant to section 13 of the Act and not proceeded with or undertaken .....	1,603,404 00	1,603,404 00		
Total .....	1,015,906,153 79	1,002,614,915 85	13,291,237 94	843,071,145 91

\* Includes \$336,764 available for expenditure in subsequent fiscal years.

**Total Cost of Programs**

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
<b>Department</b>						
ADMINISTRATION .....	1976-77	21,235	9	1,524		22,750
	1975-76	20,350	4,568	1,547		17,329
INDIAN AND ESKIMO AFFAIRS .....	1976-77	554,645	6,739	7,094	13,404	568,404
	1975-76	459,019	3,626	6,890	13,404	475,687
NORTHERN AFFAIRS .....	1976-77	283,996	15,710	2,510	1,519	272,315
	1975-76	232,462	19,917	4,151	1,519	218,215
PARKS CANADA .....	1976-77	141,136	68	3,545	2,389	147,002
	1975-76	131,240	96	2,989	2,003	136,136
Total department .....	1976-77	1,001,012	22,526	14,673	17,312	1,010,471
	1975-76	843,071	28,207	15,577	16,926	847,367
Northern Canada Power Commission .....	1976-77	1,603				1,603
	1975-76					
Grand total .....	1976-77	1,002,615	22,526	14,673	17,312	1,012,074
	1975-76	843,071	28,207	15,577	16,926	847,367

**Programs by Activities**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Department</b>								
<b>ADMINISTRATION PROGRAM</b>								
Executive .....	1,632	1,579	16	21			1,648	1,600
Advisory services .....	12,494	12,138	95	56			12,589	12,194
Engineering, architectural and technical services .....	7,092	6,143	150	86			7,242	6,229
Claims negotiation .....	1,332	1,193	10	19			1,342	1,212
	22,550	21,053	271	182			22,821	21,235
Less: receipts credited to revenue .....		9						9
Add: services provided by other departments .....	1,524	1,524					1,524	1,524
Total cost of program .....	24,074	22,568	271	182			24,345	22,750
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>								
Administration .....	31,558	35,867	900	3,577	704	1,072	33,162	40,516
Consultation and negotiation .....	1,233	1,424		4	2,846	9,925	4,079	11,353
Education .....	163,648	142,794	29,400	29,370	34,370	54,128	227,418	226,292
Community affairs .....	34,992	27,943	73,876	69,329	136,874	133,314	245,742	230,586
Indian and Eskimo economic development .....	26,180	19,205	5,500	6,711	15,046	18,542	46,726	44,458
General .....	1,686	1,686					1,686	1,686
	259,297	228,919	109,676	108,991	189,840	216,981	558,813	554,891
			316	246			316	246
Less: receipts and revenues credited to the vote .....	259,297	228,919	109,360	108,745	189,840	216,981	558,497	554,645
Less: receipts credited to revenue .....	2,930	6,739					2,930	6,739
Add: services provided by other departments .....	7,094	7,094					7,094	7,094
accommodation provided by this department .....	13,404	13,404					13,404	13,404
Total cost of program .....	276,865	242,678	109,360	108,745	189,840	216,981	576,065	568,404
<b>NORTHERN AFFAIRS PROGRAM</b>								
Territorial and social development .....	7,230	6,728	70	677	206,922	205,391	214,222	212,796
Northern policy and program planning .....	3,595	3,809			1,564	601	5,159	4,410
Northern natural resources and environment .....	21,211	19,953	2,979	2,313	30	80	24,220	22,346
Northern roads and airstrips .....	10,400	10,222	32,545	32,492		556	42,945	43,270
General .....	1,174	1,174					1,174	1,174
	43,610	41,886	35,594	35,482	208,516	206,628	287,720	283,996
Less: receipts credited to revenue .....	19,272	15,710					19,272	15,710
Add: services provided by other departments .....	2,510	2,510					2,510	2,510
accommodation provided by this department .....	1,519	1,519					1,519	1,519
Total cost of program .....	28,367	30,205	35,594	35,482	208,516	206,628	272,477	272,315
<b>PARKS CANADA PROGRAM</b>								
Administration .....	8,918	8,922	333	610	33	33	9,284	9,565
National parks .....	49,593	46,684	37,321	35,885	315	312	87,229	82,881
Historic parks and sites .....	17,706	17,433	20,230	19,915			37,936	37,348
Byways and special places .....	11,544	11,378	10,219	9,903	673	762	22,436	22,043
	87,761	84,417	68,103	66,313	1,021	1,107	156,885	151,837
Less: receipts and revenues credited to the vote .....	11,620	10,701					11,620	10,701
	76,141	73,716	68,103	66,313	1,021	1,107	145,265	141,136
Less: receipts credited to revenue .....	47	68					47	68
Add: services provided by other departments .....	3,545	3,545					3,545	3,545
accommodation provided by this department .....	2,389	2,389					2,389	2,389
Total cost of program .....	82,028	79,582	68,103	66,313	1,021	1,107	151,152	147,002

**Grants, Contributions and Other Transfer Payments**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>			
Indian annuities (R.S. c. I-6) .....	704	704	674
Grants to individuals or organizations for the advancement of Indian and Eskimo culture .....	334	293	323
Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian Bands of British Columbia on a per-capita basis .....	100	100	100
Grants to fairs, other organizations and individuals to promote agriculture, handicraft and economic enterprises generally .....	3,469	2,615	2,285
Contributions to Indian Associations and Indian Band members toward the cost of attending meetings for discussion of Indian policy .....	896	814	556
Contributions to band councils and Indian associations .....	32,136	38,821	35,731
Payments to Indians and Eskimos to assist in relocation .....	400	494	117
Contributions for local self-government and civic improvement purposes to band councils and in respect of Eskimos .....	77,019	90,582	60,662
Contributions to regional and provincial Indian organizations and the National Indian Brotherhood for the purpose of research into the Indian Act .....	650	651	2,235
Specific Claims Research Contribution .....	1,300	1,296	
Contributions pursuant to agreements entered into with provincial governments, Indian associations and other authorities and groups for the provision of welfare and other services approved of by the Governor in Council Payments, in accordance with terms and conditions approved by the Governor in Council, in respect of native claimants relating to settlement of the claims arising from the James Bay development project .....	21,272	17,934	12,794
Contributions to provincial governments, Indian associations and other authorities and groups pursuant to agreements entered into with the approval of the Governor in Council respecting Indian and Eskimo economic development .....	7,000	6,987	9,065
Contributions to band councils to assist in defraying the expenses of the Band Economic Development Committees .....	10,976	23,164	11,261
Payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves .....	601	710	579
	32,983	31,816	33,751
	189,840	216,981	170,133
<b>NORTHERN AFFAIRS PROGRAM</b>			
Grants to individuals or organizations for the advancement of Indian and Eskimo culture .....	30	27	29
Grants to universities and others for northern research and for northern scientific research expeditions .....	425	420	420
Grants to prospectors in accordance with terms and conditions approved by the Governor in Council .....	60	41	34
Grant to the Arctic Institute of North America for the collection of scientific information on polar regions .....	150	150	141
Grants of \$7,500 to the British Columbia and Yukon Chamber of Mines; \$5,000 to the Alberta and Northwest Chamber of Mines; \$10,000 to the Yukon Chamber of Mines; \$10,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits .....	32	32	32
Grants of \$2,500 to the Territories Accident Prevention Association and \$750 to the Northwest Territories Accident Prevention Association .....	3	3	3
Grant to the Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the Territory .....	3	3	3
Grant to the Yukon Prospectors' Association .....	1	1	1
Northern Mineral Development Assistance Grants .....	862	526	451
Contribution to the Government of the Northwest Territories for hospital care of Indians and Eskimos .....	3,411	2,203	2,903
Contribution to the Government of the Yukon Territory for hospital care of Indians .....	212	187	107
Contribution to the Government of the Northwest Territories for medicare of Indians and Eskimos .....	620	361	610
Contribution to the Government of the Yukon Territory for medicare of Indians .....	126	103	99
Contribution to the Government of the Yukon Territory for low income rental-purchase housing .....	178	178	140
Contribution to northern native associations to enable them to research and carry out projects in support of their claims and interests .....	271	267	460
Contribution to Eskimos for the purpose of furthering economic development among Eskimo people resident in the area serviced by the Northwest Territories Eskimo Loan Advisory Board .....	400	399	322
Contribution to native associations to enable them to consult and be consulted on matters related to northern development .....	75	73	51
Contribution to the Yukon Chamber of Mines to assist in defraying expenses relating to the activities of the Yukon Mining Industry Committee for the employment of northern Canadians .....	7	6	3
Contribution to the Government of the Yukon Territory for conversion of financing of hospitals from designated rates to budget review basis .....	1,271	1,271	
Contributions to native groups to enable them to intervene and make representations at the commission of inquiry on the northern pipeline under Mr. Justice T. R. Berger .....	298	296	533
Contribution to the Yukon Native Brotherhood to cover costs of a remedial tutor program .....	82	82	
Contribution to the Council of Yukon Indians to cover the costs of research and community information projects relating to proposed pipeline developments in the Yukon .....	119	119	
Contributions to the Yukon Native Construction Committee for the purposes of obtaining a professional program manager for the newly-incorporated Yukon Native Construction Company .....	30	30	
Contribution to the Government of the Yukon Territory to cover costs of a northern pipeline research program .....	35	35	
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Northwest Territories levying such personal and corporate income taxes) to the Government of the Northwest Territories to be calculated in accordance with such agreement; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) .....	124,335	124,335	89,752



**Grants, Contributions and Other Transfer Payments—Concluded**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>NORTHERN AFFAIRS PROGRAM—Concluded</b>			
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Yukon Territory levying such personal and corporate income taxes) to the Government of the Yukon Territory to be calculated in accordance with such agreement; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) .....	20,165	20,165	13,598
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) .....	41,000	41,000	30,128
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) .....	11,606	11,606	11,606
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into between the Minister of the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, in respect of the administration and operation of a small business loan program .....	2,709	2,709	7,151
<i>Expenditures not required for the current year</i> .....	208,516	206,628	158,577
<b>PARKS CANADA PROGRAM</b>			
Grant in aid of the development of the International Peace Garden in Manitoba .....	15	15	15
Scholarships for the university training of students in outdoor recreation .....	40	40	40
Scholarships for university training at undergraduate level of registered Indians and Inuits .....	10	5	7
Contributions to the Federal-Provincial Parks Conference towards the cost of a coordinating office for the activities of the conference .....	8	7	8
Contribution to World Heritage Fund .....	33	33	
Contribution to the Jasper Townsite Committee to defray the costs of administering and establishing task forces to provide recommendations on self-government for Jasper Townsite .....	30	30	
Contribution to the Banff Provisional Administration Board to assist the Board to defray the costs of establishing task forces and engaging consultants to provide recommendations on self-government for Banff Townsite .....	85	85	
Contribution to the Radium Waterworks District, Province of British Columbia towards the cost of the construction of a new sewerage treatment plant .....	127	127	
Canals Bridge contributions .....	673	673	
Cost-sharing agreements—Provinces .....		89	
Cost-sharing agreement—Municipalities .....		3	
<i>Expenditures not required for the current year</i> .....			11
	1,021	1,107	81
<b>Total</b> .....	<b>399,377</b>	<b>424,716</b>	<b>328,791</b>

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Indian and Eskimo Affairs Program	Northern Affairs Program	Parks Canada Program	Total Department	Northern Canada Power Commission	Total
(1) Salaries and wages .....	17,764 <b>16,192</b> <i>15,223</i>	92,297 <b>88,736</b> <i>72,487</i>	13,495 <b>13,180</b> <i>11,399</i>	71,531 <b>69,388</b> <i>60,946</i>	195,087 <b>187,496</b> <i>160,055</i>		195,087 <b>187,496</b> <i>160,055</i>
(1) Other personnel costs .....	1,702 <b>1,720</b> <i>1,726</i>	9,717 <b>10,309</b> <i>10,409</i>	2,063 <b>2,034</b> <i>1,849</i>	7,186 <b>6,622</b> <i>5,995</i>	20,668 <b>20,685</b> <i>19,979</i>		20,668 <b>20,685</b> <i>19,979</i>
(2) Transportation and communications .....	764 <b>840</b> <i>974</i>	10,512 <b>14,966</b> <i>11,394</i>	2,307 <b>2,628</b> <i>2,564</i>	3,475 <b>5,117</b> <i>3,829</i>	17,058 <b>23,551</b> <i>18,761</i>		17,058 <b>23,551</b> <i>18,761</i>
(3) Information .....	28 <b>309</b> <i>28</i>	964 <b>714</b> <i>671</i>	943 <b>412</b> <i>578</i>	1,469 <b>1,434</b> <i>765</i>	3,404 <b>2,869</b> <i>2,042</i>		3,404 <b>2,869</b> <i>2,042</i>
(4) Professional and special services .....	1,403 <b>1,013</b> <i>1,329</i>	119,481 <b>95,580</b> <i>85,279</i>	7,716 <b>8,155</b> <i>6,533</i>	2,453 <b>12,465</b> <i>2,583</i>	131,053 <b>117,213</b> <i>95,724</i>		131,053 <b>117,213</b> <i>95,724</i>
(5) Rentals .....	122 <b>348</b> <i>182</i>	524 <b>1,553</b> <i>877</i>	4,372 <b>3,827</b> <i>4,549</i>	1,509 <b>3,100</b> <i>1,680</i>	6,527 <b>8,828</b> <i>7,288</i>		6,527 <b>8,828</b> <i>7,288</i>
(6) Purchased repair and upkeep .....	88 <b>268</b> <i>5</i>	5,602 <b>98</b> <i>3,943</i>	9,493 <b>9,345</b> <i>8,515</i>	4,670 <b>4,841</b> <i>3,860</i>	19,853 <b>14,552</b> <i>16,323</i>		19,853 <b>14,552</b> <i>16,323</i>
(7) Utilities, materials and supplies .....	467 <b>355</b> <i>571</i>	17,334 <b>27,496</b> <i>15,611</i>	1,914 <b>2,132</b> <i>2,413</i>	6,967 <b>11,342</b> <i>6,346</i>	26,682 <b>41,325</b> <i>24,941</i>		26,682 <b>41,325</b> <i>24,941</i>
(8) Construction and acquisition of land, buildings and equipment .....		98,916 <b>90,041</b> <i>80,511</i>	33,893 <b>33,461</b> <i>33,025</i>	49,499 <b>24,504</b> <i>47,731</i>	182,308 <b>148,006</b> <i>161,267</i>		182,308 <b>148,006</b> <i>161,267</i>
(9) Construction and acquisition of machinery and equip- ment .....	271 <b>182</b> <i>133</i>	4,531 <b>5,558</b> <i>4,599</i>	1,393 <b>912</b> <i>1,036</i>	5,209 <b>5,208</b> <i>7,382</i>	11,404 <b>11,860</b> <i>13,150</i>		11,404 <b>11,860</b> <i>13,150</i>
(10) Grants, contributions and other transfer payments .....		189,840 <b>216,981</b> <i>170,133</i>	208,516 <b>206,628</b> <i>158,577</i>	1,021 <b>1,107</b> <i>81</i>	399,377 <b>424,716</b> <i>328,791</i>		399,377 <b>424,716</b> <i>328,791</i>
(12) All other expenditures .....	212 <b>8</b> <i>179</i>	9,095 <b>2,859</b> <i>3,297</i>	1,615 <b>1,282</b> <i>1,424</i>	1,896 <b>6,709</b> <i>979</i>	12,818 <b>10,858</b> <i>5,879</i>	1,603 <b>1,603</b>	14,421 <b>12,461</b> <i>5,879</i>
(1-12) Total .....	22,821 <b>21,235</b> <i>20,350</i>	558,813 <b>554,891</b> <i>459,211</i>	287,720 <b>283,996</b> <i>232,462</i>	156,885 <b>151,837</b> <i>142,177</i>	1,026,239 <b>1,011,959</b> <i>854,200</i>	1,603 <b>1,603</b>	1,027,842 <b>1,013,562</b> <i>854,200</i>
(13) Less: receipts and revenues credited to the vote .....		316 <b>246</b> <i>192</i>		11,620 <b>10,701</b> <i>10,937</i>	11,936 <b>10,947</b> <i>11,129</i>		11,936 <b>10,947</b> <i>11,129</i>
Total net expenditures .....	22,821 <b>21,235</b> <i>20,350</i>	558,497 <b>554,645</b> <i>459,019</i>	287,720 <b>283,996</b> <i>232,462</i>	145,265 <b>141,136</b> <i>131,240</i>	1,014,303 <b>1,001,012</b> <i>843,071</i>	1,603 <b>1,603</b>	1,015,906 <b>1,002,615</b> <i>843,071</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold face** type are 1976-77 expenditures.Amounts in *italic* type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Indian Agencies Revenue Trust Bank Accounts	Indian Arts and Crafts Central Marketing Services
<b>FINANCIAL RESOURCES USED FOR—</b>				
Budgetary and other—				
Operating expenditures .....	381,451	375,494		1,270
Capital expenditures .....	210,969	210,968		1
Grants, contributions and other transfer payments .....	424,716	424,716		
Sums credited to revenue .....	22,526	22,526		
Sub-total .....	1,039,662	1,033,704		1,271
Non-budgetary transactions—				
Increase in accounts receivable .....	54			41
Decrease in accounts payable .....	27			
Other loans made to third parties .....				
Other repayments of loans received from third parties .....				
Amounts advanced by Canada .....	71,277			
Equity capital invested by Canada .....				
Acquisition of inventories .....	402			402
Other reductions in liabilities and increases in assets .....	168,096		21,102	1,417
Total financial resources used .....	1,279,518	1,033,704	21,102	3,131
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>				
Budgetary allocations used—				
Annual appropriations .....	982,193	979,809		750
Statutory appropriations .....	20,422	20,422		
Receipts credited to appropriations .....	10,947	10,947		
Sums credited to revenue .....	22,526	22,526		
Sales .....	4,000			920
Other .....	10			10
Depreciation charged as an expenditure .....	7			7
Sub-total .....	1,040,105	1,033,704		1,687
Non-budgetary transactions—				
Decrease in accounts receivable .....				
Increase in accounts payable .....	59			59
Other repayments of loans made to third parties .....				
Other loans received from third parties .....				
Repayments of amounts advanced by Canada .....	13,813			
Equity capital realized .....				
Decrease in inventories .....	45			
Other increases in liabilities or reduction in assets .....	273,311		20,285	419
Total financial resources provided .....	1,327,333	1,033,704	20,285	2,165
Net financial resources used or net financial resources provided (—) .....	-47,815	nil	817	966

Parks Canada Working Capital Store's Account Revolving Fund	Northern Canada Power Commission	Canadian Arctic Producers Limited	Eskimo Loan Fund	Government of the Northwest Territories	Government of the Yukon Territory
3,084	1,603				
3,084	1,603				
13 27					
	27,810		1,136	4,550	2,984
3,124	29,413		1,136	4,550	2,984
31	1,603				
3,080					
3,111	1,603				
		33	366	378	444
45					
3,156	1,603	33	366	378	444
-32	27,810	-33	770	4,172	2,540

# Departmental Summary—Concluded

(in thousands of dollars)

	City of Whitehorse	Panarctic Oils Limited	Loans to Native Claimants— Northern Affairs	Northwest Territories Small Business Loans Accounts
<b>FINANCIAL RESOURCES USED FOR—</b>				
Budgetary and other—				
Operating expenditures				
Capital expenditures				
Grants, contributions and other transfer payments				
Sums credited to revenue				
Sub-total				
Non-budgetary transactions—				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada		10,419	1,656	627
Equity capital invested by Canada				
Acquisition of inventories				
Other reductions in liabilities and increases in assets				
Total financial resources used		10,419	1,656	627
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>				
Budgetary allocations used—				
Annual appropriations				
Statutory appropriations				
Receipts credited to appropriations				
Sums credited to revenue				
Sales				
Other				
Depreciation charged as an expenditure				
Sub-total				
Non-budgetary transactions—				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada	42			222
Equity capital realized				
Decrease in inventories				
Other increases in liabilities or reduction in assets		80,000		2,142
Total financial resources provided	42	80,000		2,364
Net financial resources used or net financial resources provided (—)	—42	—69,581	1,656	—1,737



Indian Economic Development Account	Yukon Territory Small Business Loans Accounts	Indian Housing Assistance Account	Loans to Native Claimants— Indian Affairs	Securities Held in Trust	Deposit and Trust Accounts	Uncollected Interest Capitalized Northern Canada Power Commission	Suspense Accounts	Contractors Holdbacks
17,880	227	1,929	2,059					
				51,958	90,453		819	2,347
17,880	227	1,929	2,059	51,958	90,453		819	2,347
10,667	189	1,472						
				32,939	127,420	6,810	919	2,377
10,667	189	1,472		32,939	127,420	6,810	919	2,377
7,213	38	457	2,059	19,019	-36,967	6,810	100	30

## Revenues

	1976-77	1975-76
<b>Comparative Summary</b>		
<b>Non-Tax Revenue—</b>		
A Return on investments .....	4,812,714 06	6,799,175 28
B Refunds of previous years' expenditure ..	2,265,560 19	1,149,330 86
C Services and service fees .....	411,385 21	383,454 10
D Proceeds from sales .....	317,249 88	187,907 63
E Privileges, licences and permits .....	14,408,482 63	19,347,049 78
F Miscellaneous .....	310,937 35	339,583 46
Total .....	\$22,526,329 32	\$28,206,501 11
<b>Summary of Revenue by Program—</b>		
Administration .....	9,089 83	6,324 58
Indian and Eskimo Affairs .....	6,739,282 14	3,625,344 86
Northern Affairs .....	15,710,474 21	19,916,766 60
Parks Canada .....	67,417 26	96,339 90
Northern Canada Power Commission .....	65 88	4,561,725 17
Total .....	\$22,526,329 32	\$28,206,501 11

1976-77

## Details

## Non-Tax Revenue—

A Return on investments: interest on loans to City of Whitehorse \$28,735; Northwest Territories \$1,197,473; Yukon Territorial Government \$571,595; Eskimo loans \$69,740; small business loans—NWT \$282,480 and YT \$182,893; Canadian Arctic Producers Ltd \$17,313; revolving fund loans \$2,320,364; land and timber purchased for Indians \$11,688; guarantee fee Panarctic Oils Ltd \$126,877; sundries \$3,556 .....	4,812,714
B Refunds of previous years' expenditure: reimbursement of capital costs \$33,909; sundries \$2,231,651 .....	2,265,560
C Services and service fees: utilities \$400,638; sundries \$10,747 .....	411,385
D Proceeds from sales: land and buildings \$6,216; livestock \$26,772; meals \$54,842; mineral claim sheets \$7,825; miscellaneous prints and publications \$6,245; rations \$13,440; sundries \$201,910 .....	317,250
E Privileges, licences and permits: Canada mining—fees \$193,690, leases \$96,227 and royalties \$1,433,736; coal—fees \$21,400, leases \$6,749 and royalties \$5,457; Eskimo rental housing \$527,680; export tax on gold \$5,669; inland water fees \$11,285; land use fees \$139,948; living accommodation and services \$993,240; oil and gas—fees \$97,828 leases \$3,432,994, licences \$122,787 and royalties \$5,491,193; placer mining fees \$92,175; prospector's licences \$8,159; quarrying—leases \$17,659 and royalties \$20,637; registration fees—Land Titles Act \$72,219; rental—buildings \$84,625 and machinery and equipment \$10,557; territorial lands leases and fees \$114,534; timber berth dues \$12,444; timber permits \$10,032; water rentals \$31,352; Yukon quartz mining—fees \$269,035, leases \$13,766, pay section 54(2) \$51,475 and royalties \$1,002,426; sundries \$17,505 .....	14,408,483
F Miscellaneous: fines \$6,021; fines—Northern Inland Waters Act \$49,000; forfeitures—mining \$27,572, oil and gas \$117,347 and security deposits \$19,420; handicraft—raw materials \$21,301; road subsidies \$6,825; sundries \$63,451 .....	310,937
Total .....	\$ 22,526,329

**Appendix 1****Parks Canada****Working Capital Revolving Stores Account**

BALANCE SHEET AS AT MARCH 31, 1977

(with comparative figures for the previous year)

ASSETS	1977	1976	LIABILITIES	1977	1976
	\$	\$		\$	\$
Accounts receivable .....	36,298	22,945	Accounts payable .....	75,121	102,040
Inventory .....	864,579	909,511	Equity of Canada—Working Capital Advance not to exceed \$2,000,000 .....	829,758	861,303
Net deficit to be recovered from Parliamentary Appropriation in 1977-78 .....	4,002	30,887			
	904,879	963,343		904,879	963,343

**STATEMENT OF OPERATIONS FOR THE YEAR  
ENDED MARCH 31, 1977**

(with comparative figures for the previous year)

	1977	1976
	\$	\$
Sales .....	3,080,228	3,192,919
Cost of sales .....		
Inventory—beginning of year .....	909,511	860,402
Add: purchases .....	3,039,298	3,274,219
Deduct: Inventory—end of year .....	864,579	909,511
	3,084,230	3,225,110
Net profit or (loss) for the year .....	(4,002)	(32,191)
Disposal of obsolete and surplus material through Crown Asset Disposal .....	(10,073)	(23,223)
Inventory Discrepancies .....	6,071	(8,968)
Profit or (loss) .....	(4,002)	(32,191)

**STATEMENT OF SURPLUS OR (DEFICIT) FOR THE YEAR  
ENDED MARCH 31, 1977**

(with comparative figures for the previous year)

	1977	1976
	\$	\$
Balance surplus or (deficit) at beginning of year .....	(30,887)	1,304
Add: Net profit or (loss) for the year .....	(4,002)	(32,191)
Deduct: recovery from Parliamentary appropriation .....	30,887	
Balance surplus or (deficit) at end of year .....	(4,002)	(30,887)

**Appendix 2****Eskimo Loan Fund****STATEMENT OF OPERATIONS  
FOR YEAR ENDED MARCH 31, 1977**

(with comparative figures for the previous year)

	1977	1976
	\$	\$
Balance at beginning of year .....	3,397,453	2,021,124
Add: Loans granted during year .....	1,135,743	1,802,723
	4,533,196	3,823,847
Less: Loan repayments during year .....	366,099	420,061
Loans written off during year .....		6,333
	366,099	426,394
	4,167,097	3,397,453

Note: Interest receivable on loans at March 31, 1977 amounting to \$417,761 is not included in this statement, but is reflected in the Departmental Statement of Accounts Receivable.

**Appendix 3****Territorial Affairs Branch****Northwest Territories Small Business****Loans Account**

BALANCE SHEET AS AT MARCH 31, 1977

(with comparative figures for the previous year)

ASSETS	1977	1976	LIABILITIES	1977	1976
Loans outstanding as at March 31 .....	\$ 2,142,166	\$ 1,737,041	Northwest Territories Small Business Loans Account as at March 31 .....	\$ 2,142,166	\$ 1,737,041

**STATEMENT OF OPERATIONS**

FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for the previous year)

	1977	1976
	\$	\$
Loans outstanding at beginning of year .....	1,737,041	1,725,479
Add: loans granted during year .....	627,345	299,400
	2,364,386	2,024,879
Less: loan repayments during year .....	222,220	287,838
	2,142,166	1,737,041

**NOTES TO FINANCIAL STATEMENTS**

1. Interest received on loans outstanding at March 31, 1977 amounted to \$282,480, to date \$637,462 was transferred to the Department of Finance during the year.
2. In accordance with Treasury Board minute 747558 the Northwest Territories Small Business Loan has been transferred to the Government of the Northwest Territories.

**Appendix 4****Territorial Affairs Branch****Yukon Territory Small Business Loans Account**

BALANCE SHEET AS AT MARCH 31, 1977

(with comparative figures for the previous year)

ASSETS	1977	1976	LIABILITIES	1977	1976
Loans outstanding as at March 31 .....	\$ 1,393,536	\$ 1,355,530	Yukon Territory Small Business Loans Account as March 31 .....	\$ 1,393,536	\$ 1,355,530

**STATEMENT OF OPERATIONS**

FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for the previous year)

	1977	1976
Loans outstanding at beginning of year .....	\$ 1,355,530	\$ 1,556,734
Add: loans granted during year .....	226,800	146,500
	1,582,330	1,703,234
Less: loan repayments during year .....	188,235	
loans written off during year .....	559	188,794
Loans outstanding at end of year .....	1,393,536	1,355,530

Note: Interest received on loans outstanding at March 31, 1977 amounted to \$182,893, to date \$517,331 was transferred to the Department of Finance during the year.

**Appendix 5****Indian Economic Development Account**

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for the previous year)

	1977	1976
Loans outstanding at beginning of year .....	\$ 47,239,768	\$ 33,177,251
Add: loans granted during year .....	17,879,734	18,289,699
	65,119,502	51,466,950
Less: repayments during the year .....	10,666,745	4,227,182
Loans outstanding at year-end .....	54,452,757	47,239,768

Note: Loans amounting to \$43,468, and consisting of \$39,575 principal and \$3,893 interest, were written off during the year and are included with repayments. Interest receivable on loans at March 31, 1977 amounting to \$3,271,591 is not included but is reflected in the Departmental Statement of Accounts Receivable.

Loan Guarantees amount to \$29,323,823 at March 31, 1977.

**Appendix 6****Indian Off-Reserve Housing Loan Account  
Working Capital Fund**

STATEMENT OF OPERATIONS

FOR YEAR ENDED MARCH 31, 1977

(with comparative figures for previous year)

	1977	1976
Loans outstanding at beginning of year .....	\$ 8,746,868	\$ 8,100,582
Add: loans granted during year .....	1,928,654	1,979,925
	10,675,522	10,080,507
Less: loan repayments during year .....	1,471,673	1,333,639
	9,203,849	8,746,868

Note: Repayments of \$1,471,673 consist of \$947,473 loan instalments forgiven and \$524,200 repaid in cash.

**Appendix 7****Indian Special Accounts**

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for previous year)

	1977	1976
Balance at beginning of year .....	\$ 125,793	\$ 35,055
Receipts—		
Indian Estates—Absent or missing heirs .....	15,637	2,614
Fur projects .....	21,982	22,804
Off-Reserve housing—Personal contributions .....	248,729	89,679
	286,348	115,097
Disbursements—		
Indian Estates—Absent or missing heirs .....	230	642
Fur projects .....	13,650	8,617
Off-Reserve housing—Personal contributions .....	224,964	15,100
	238,844	24,359
Balance at end of year .....	173,297	125,793



## Appendix 8

## Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR YEAR ENDED MARCH 31, 1977

(with comparative figures for previous year)

	1977	1976		1977	1976
	\$	\$		\$	\$
<b>CAPITAL ACCOUNTS</b>			<b>REVENUE ACCOUNTS</b>		
Balance at beginning of year .....	80,749,133	56,308,171	Balance at beginning of year .....	13,852,100	11,522,973
<b>RECEIPTS—</b>			<b>RECEIPTS—</b>		
Dues and royalties—			Sales—		
Oil and gas bonus .....	332,696	49,965	Land .....	353	1,051
Oil and gas royalties .....	54,542,396	43,036,985	Other .....		15,781
Mining bonus and royalties .....	39,538	291,714	<b>Band enterprises—</b>		
Gravel dues .....	263,304		Agriculture .....	150,781	135,129
Forestry .....		151,405	Forestry .....	9,529	10,832
Other .....	1,715	2,295	Leasing—residential .....	636,578	
<b>Sales—</b>			Leasing—agriculture .....	2,241,732	
Land .....	21,548	77,971	Leasing—commercial .....	639,955	
Other .....	10,883	9,119	Leasing—oil .....	401,916	1,101,903
<b>Band enterprises—</b>			Leasing—other .....	620,889	5,514,290
Farming .....	10,616		Surface rights .....	209,297	165,599
Forestry .....			Fishing and hunting .....	20,314	5,455
Wood .....	6,865		<b>Transportation—</b>		
Timber dues .....	1,249,512	1,996,587	School buses .....	4,056	
<b>Leasing—</b>			<b>Government interest on—</b>		
Agriculture .....	1,574		Band funds .....	8,240,134	5,596,069
Commercial and industrial .....	30,008		Lease suspense .....		86,424
Other .....	10,946		Interest adjustment .....		1,462,753
<b>Recreation—</b>			<b>Contributions—</b>		
Resorts .....	500		Grants .....	1,000	900
<b>Transportation—</b>			<b>Miscellaneous—</b>		
School buses .....	1,350		Housing .....	4,738	11,708
<b>Miscellaneous—</b>			Agriculture—assistance to individuals .....	45,960	19,580
Housing .....	83,792	94,110	Band loans (Section 64(h)) .....	19,166	1,884
Band loans (sec. 64(h)) .....	26,687	42,363	Compensations .....	11,678	47,811
Compensations .....	13,550	18,204	Taxation .....	585	
Water systems .....	76,452		Fines and fees .....	32,886	37,421
Shares of transferred members .....	81,266	63,024	Water systems .....	11,508	11,983
Leasing .....		149,202	Handicrafts .....	3,000	
Transportation of pupils .....		101,135	Service charges .....	188,282	9,802
Other .....	1,115	20,719	Shares of transferred members .....	23,208	15,403
	56,806,313	46,104,798	Other .....	138,335	137,433
				13,655,880	14,389,211
<b>DISBURSEMENTS—</b>			<b>DISBURSEMENTS—</b>		
Social programs .....	9,050		Social programs—		
Resources and industrial development—			Community services .....	10,565	4,938
Agricultural .....	16,507		Recreation .....	8,465	8,625
Fishing .....	11,449		Church, rectory, cemeteries .....	1,813	2,146
<b>Engineering and construction—</b>			Other welfare services .....	69,748	63,670
Housing .....	95,859	717,590	<b>Engineering and construction—</b>		
Sanitation .....		8,253	Housing .....	78,794	96,583
Roads .....	2,875	349,031	Roads and bridges .....	1,916	15,547
Electrification .....	2,077	43,382	Water systems .....	12,805	2,002
Band owned buildings .....	19,055	138,373	Sanitation .....	1,825	18,880
Water systems .....		130,340	Electrification .....	4,117	8,854
Other .....		69,030	Band owned buildings .....	28,354	70,712
<b>Administration—</b>			Other .....		11,728
Band or branch administration .....	29,683	87,943	<b>Administration—</b>		
<b>Band enterprises—</b>			General .....	75,690	53,766
Agriculture .....	246,175	187,891	Office services .....	13,106	15,116
Farming operations .....	36,411		Administration facilities .....	48,094	26,747
Forestry .....		46,664	<b>Municipal services—</b>		
Ranching .....	1,350		Health .....	2,032	6,461
Recreational activities .....	191,995	62,067	Protective services .....	17,665	7,263
Other .....		306,000	<b>Band enterprises—</b>		
<b>Band fund distribution—</b>			Agriculture .....	120,872	114,811
Pension .....	54,600	15,838	Forestry .....	983	3,334
Per capita cash distribution .....	4,971,047	2,826,545	Fishing .....	12,328	5,158
Enfranchisement .....	103,790	83,561	Wildlife .....	5,264	
Shares of transferred members .....	137,028	83,349	Tourist development .....	1,069	5,369
Other .....		3,130	Other .....		12,614
<b>Education—</b>			<b>Band fund distribution—</b>		
Transportation of pupils .....		2,500	Pension .....	11,753	11,470
<b>Miscellaneous—</b>			Per capita cash distribution .....	399,069	196,057
Transfer to capital .....	11,865		Enfranchisement .....	28,159	13,205
Transfer under Section 69 .....	4,000		Shares of transferred members .....	46,465	24,119
Transfer under Section 64 .....	37,117,335	16,441,350	Transfer to revolving fund .....	10,000	
Protection services .....		24,458	Transfers under Section 69 .....	10,344,005	11,243,238
Other .....	49,400	36,541	Transfers under Section 64 .....	6,161	
	43,111,551	21,663,836	Education .....	9,333	11,868
			Miscellaneous .....	69,639	5,803
				11,440,089	12,060,084
<b>Balance capital accounts March 31 .....</b>	<b>94,443,895</b>	<b>80,749,133</b>	<b>Balance revenue accounts, March 31 .....</b>	<b>16,067,891</b>	<b>13,852,100</b>

## Appendix 9

Indian Arts and Crafts Central Marketing  
Service Revolving FundBALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures for the previous year)

Statement A

ASSETS	1977	*1976	LIABILITIES AND EQUITY OF CANADA	1977	*1976
	\$	\$		\$	\$
<b>CURRENT ASSETS</b>					
Advances .....	148,321	567,385	Accounts payable .....	65,527	6,350
Accounts receivable (Note 1) .....	281,782	240,855	Equity of Canada, per Statement "B" .....	1,631,402	1,688,151
Inventory, including \$29,104 on consignment to retailers (1976: \$2,810) .....	1,198,835	796,663			
Prepaid expenses .....	28,784	14,116			
Total current assets .....	\$ 1,657,722	\$ 1,619,019			
<b>FIXED ASSETS</b>					
	Cost	Accumulated Depreci- ation	Net		
Furniture and fixtures .....	\$31,953	\$19,478	\$ 12,475		
Warehouse equipment .....	1,517	410	1,107		
Warehouse shelving .....	16,250	8,125	8,125		
Leasehold improvements .....	35,000	17,500	17,500		
Total fixed assets .....	\$84,720	\$45,513	(Note 2)		
	39,207	75,482			
Total Assets .....	\$ 1,696,929	\$ 1,694,501	Total Liabilities and Equity of Canada .....	\$ 1,696,929	\$ 1,694,501

\* Amends reporting in the previous year.

STATEMENT OF EQUITY OF CANADA  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the previous year)

Statement B

	1977	*1976
Advance from Revolving Fund (authorized limit \$1,400,000) .....	\$ 1,822,916	\$ 851,091
Less: replacement funds available for purchase of capital assets .....	36,193	30,438
	\$ 1,786,723	\$ 820,653
<b>Add:</b>		
Items payable to Consolidated Revenue Fund:		
—Initial inventory valuation .....	\$ 364,114	
—Accrued interest and employee fringe benefits .....	321,401	
—Advances from appropriations .....	716,704	
	\$ 1,402,219	
Capital assets from appropriations (Note 2) .....	49,434	105,000
Accumulated deficit, per Statement "C" .....	(204,755)	(639,721)
Equity of Canada .....	\$ 1,631,402	\$ 1,688,151

\* Amends reporting in the previous year.

STATEMENT OF ACCUMULATED DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the previous year)

Statement C

	1977	*1976
Deficit, beginning, as previously reported .....	\$(639,721)	\$(299,430)
—Adjustment of depreciation on capital assets returned to department .....	25,046	
—as restated .....	\$(614,675)	\$(299,430)
Net deficit, per statement "D" .....	(340,080)	(871,617)
Total .....	\$(954,755)	\$(1,171,047)
<b>Deduct:</b> Amount recovered from Supplementary Estimates .....	750,000	531,326
Deficit, end of year .....	\$(204,755)	\$(639,721)

\* Amends reporting in the previous year.

## Appendix 9—Continued

Indian Arts and Crafts Central Marketing  
Service Revolving Fund—ContinuedSTATEMENT OF OPERATIONS FOR THE YEAR ENDED  
MARCH 31, 1977

(with comparative figures for the previous year) statement D

	1977	*1976
Sales .....	\$ 919,603	\$ 816,351
Cost of sales .....	660,225	652,767
Gross margin .....	\$ 259,378	\$ 163,584
Operating expenses paid by Imanco		
Salaries .....		\$ 40,771
Wages .....	(Note 4)	15,591
Employee fringe benefits .....		7,891
Advertising and promotion .....	7,983	822
Rentals—Office Equipment .....	13,601	19,648
—Building .....	77,631	76,500
—Gift Shows .....	7,000	15,946
Insurance .....	11,615	8,142
Maintenance and repair .....	1,605	2,691
Miscellaneous .....	6,493	3,398
Postage .....	7,761	4,165
Product delivery .....	10,910	13,897
Security .....	2,400	6,988
Office supplies .....	3,829	18,280
Telephone .....	7,027	3,352
Travel .....	14,125	56,960
Professional services (Note 4) .....	359,666	409,713
Depreciation .....	6,557	22,707
Recovery of costs from Indian Affairs and Northern Development .....		(39,126)
Total operating expenses .....	538,203	688,336
Net (deficit) from operations .....	(278,825)	(524,752)
Other revenue and (expense) items		
Other revenue .....	10,476	2,520
Interest on revolving fund .....	(71,731)	(97,008)
Adjustments—Accounts receivable ..		(2,145)
—Accounts payable .....		15,039
—Inventory valuation .....		(260,884)
—Prior years' depreciation .....		(4,387)
Total other items .....	(61,255)	\$(346,865)
Net (deficit) .....	\$(340,080)	\$(871,617)

\* Amends reporting in the previous year.

STATEMENT OF SOURCE AND USE OF FUNDS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the year  
ended March 31, 1976)

Statement E

	1977	*1976
<b>SOURCE OF FUNDS</b>		
Additional draw on Revolving Fund .....	\$ 1,716,070	\$ 386,651
Funds advanced from appropriations .....		716,704
Total sources of funds .....	\$ 1,716,070	\$ 1,103,355
<b>USE OF FUNDS</b>		
Net deficit for year .....	\$ 340,080	\$ 871,617
Add back items not requiring funds:		
—Depreciation expense .....	(6,557)	(22,707)
—Expense items payable to Consolidated Revenue Fund:		
—Interest on revolving fund .....	(71,731)	(97,008)
—Employee fringe benefits .....		(7,891)
—Prior years' adjustments:		
—Depreciation .....		(4,388)
—Accrued expenses payable .....		6,945
Total funds used to cover net deficit ..	\$ 261,792	\$ 746,568
Other uses of Funds:		
—Purchase of fixed assets .....	802	9,109
—Repayment of items due to Consolidated Revenue Fund:		
—Interest and fringe benefits .....	393,132	
—Initial inventory value .....	364,114	
—Advances from appropriations ..	716,704	
Total uses of funds .....	1,736,544	\$ 755,677
Increase (decrease) in working capital ..	\$(20,474)	\$ 347,678
Confirmation of change in working capital—		
Working capital, end of year .....	\$ 1,592,195	\$ 1,612,669
Working capital, beginning of year .....	1,612,669	1,264,991
Increase (decrease) in working capital ..	\$(20,474)	\$ 347,678

\* Amends reporting in the previous year.

SCHEDULE OF CASH RECEIPTS NOT PROCESSED  
THROUGH THE REVOLVING FUND  
FOR THE YEAR ENDED MARCH 31, 1977  
(also shown: amounts for the 9 months  
ended March 31, 1976)

	1977	*1976
Accounts receivable, beginning of period .....	\$ 241,261	\$ 347,848
Add: Sales for period .....	919,603	557,714
Miscellaneous revenue .....	10,476	2,520
Recapture of accommodation costs .....		39,126
Total .....	\$ 1,171,340	\$ 947,208
Deduct: Repaid to revolving fund .....	\$ 149,119	
Accounts receivable at March 31 .....	282,188	431,307
Cash receipts for period .....	\$ 740,033	\$ 705,947

\* Amends reporting in the previous year.

Appendix 9—Concluded  
Indian Arts and Crafts Central Marketing  
Service Revolving Fund—Concluded

SCHEDULE OF CASH DISBURSEMENTS NOT PROCESSED  
THROUGH THE REVOLVING FUND—Concluded  
FOR THE YEAR ENDED MARCH 31, 1977  
(also shown: amounts for the 9 months ended March 31, 1976)

	1977	*1976
Arts and crafts inventory, at March 31	\$ 1,198,835	\$ 796,663
Add back: 1976 inventory writedown		260,884
Inventory at March 31, as restated	\$ 1,198,835	\$ 1,057,547
Add: Cost of sales for period	660,225	361,285
Total	\$ 1,859,060	\$ 1,418,832
Deduct: Inventory, beginning of period	796,663	838,888
Inventory purchases during period	\$ 1,062,397	\$ 579,944
Add: —Increment in prepaid expenses	14,668	7,244
—Other operating costs, excluding depreciation, interest on revolving fund and inventory writedown	531,785	537,881
—Accounts payable, beginning of period	37,799	**
—Purchase of fixed assets	802	7,260
	\$ 1,647,451	\$ 1,132,329
Deduct: Accounts payable, March 31	68,508	37,799
Cash disbursements for period	\$ 1,578,943	\$ 1,094,530

\* Amends reporting in the previous year.  
\*\* Accounts payable at June 30, 1975 were paid through the Revolving Fund, per 1975/76 Public Accounts.

SCHEDULE OF ADVANCES DUE FROM IMANCO  
MARCH 31, 1977

	1977	*1976
Advances to buyers	\$ 14,320	\$ 47,013
Cash held by C.I.M.S.	1,954	363,337
Cash held by Imanco		86,000
Due from Imanco re costs paid by C.I.M.S.	34,432	66,712
Advances to suppliers	53,872	14,927
Due from Indian Affairs and Northern Development, re planning and development	46,725	20,845
Total	\$ 151,303	\$ 598,834
Deduct: Due to Imanco re fees and expenses	2,982	31,449
Total advances due from Imanco	\$ 148,321	\$ 567,385

\* Amends reporting in the previous year.

SCHEDULE OF PREPAID EXPENSES  
MARCH 31, 1977  
(with comparative figures for previous year)

	1977	*1976
	\$	\$
Postage	87	123
Security charges	3,994	600
Insurance		3,381
Office supplies	5,186	
Warehouse supplies	9,862	
Specialty inventory items	9,655	
Estimated office and warehouse supplies		10,012
Total prepaid expenses	\$ 28,784	\$ 14,116

\* Amends reporting in the previous year.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR  
ENDED MARCH 31, 1977

1. Accounts receivable: Includes \$58,000 of accounts the collection of which appears doubtful. Of this amount, approximately \$21,000 is expected to be deleted during 1977-78.
2. Fixed assets: During 1976-77, fixed assets that were valued at \$55,566 when transferred to the Revolving Fund and having accumulated depreciation of \$25,046, were returned to the department. The total cost figure was used to reduce the amount shown in Equity of Canada for Capital Assets from Appropriations, while Accumulated Deficit was reduced by the amount of the accumulated depreciation.
3. Revolving fund transactions: Vote L18(b), Appropriations Act No. 1, 1972, requires that all revenues and disbursements related to the marketing of Indian arts and crafts be processed through the Revolving Fund. During 1976-77 revenues not processed through the Fund amounted to \$740,033, while disbursements amounted to \$1,578,943. (Comparative amounts in 1975-76 were \$705,947 and \$1,094,530).
4. Professional services: Effective July 1, 1975, management of the Marketing Service was transferred under contract to Imanco Marketing Limited, a subsidiary of Canadian Arctic Producers Limited. Under the terms of the contract Imanco supplies the management and operating personnel for the Marketing Service. Thus staff salaries, wages and fringe benefits have been lumped with professional services, as the personnel involved are not employed directly by the Government of Canada. The cost elements of this expense item for 1976/77 (with comparative figures for 1975/76) are set out below:

	1976-77	1975-76
Salaries, wages and fringe benefits	\$ 247,127	\$ 248,288
Imanco Management Fees	83,838	62,500
Other Imanco costs	22,001	40,126
Miscellaneous professional fees:		
—to June 30, 1975		37,705
—under Imanco Management	6,700	21,094
Total	\$ 359,666	\$ 409,713





# SECTION 10

## 1976-77 PUBLIC ACCOUNTS

### Industry, Trade and Commerce

Department  
Federal Business Development Bank  
Foreign Investment Review Agency  
Standards Council of Canada  
Statistics Canada

### CONTENTS

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# INDUSTRY, TRADE AND COMMERCE

## Department

### Objectives

#### TRADE-INDUSTRIAL PROGRAM

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

#### TOURISM PROGRAM

- To sustain orderly growth of tourism in Canada.

#### GRAINS AND OILSEEDS PROGRAM

- To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

## Federal Business Development Bank

### Objective

- To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

## Foreign Investment Review Agency

### Objective

- To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

## Standards Council of Canada

### Objective

- To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

## Statistics Canada

### Objectives

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.
- To provide government departments and agencies and other users with special statistical services which are not a part of the Statistics Canada Program.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>TRADE-INDUSTRIAL PROGRAM</b>				
1 Operating expenditures . . . . .	\$ 81,326,000 00			
1b To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1976, to deem Canadair Limited, for the purpose of paragraph 149 (1)(d) of the Income Tax Act, not to be or to have been at any time since January 5, 1976, a corporation not less than 90 per cent of the shares or capital of which was owned by Her Majesty in right of Canada and to provide a further amount of . . . . .	2,060,000 00			
1d To extend the purpose of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1976, (b) to authorize the Minister on behalf of Her Majesty in Right of Canada to enter into an agreement with Bombardier/MLW to purchase at a cost not exceeding \$9,000,000 the two LRC trainsets leased to Amtrak, subject to terms and conditions approved by the Governor in Council, in the event that Amtrak does not purchase the trainsets under a lease purchase agreement, (c) to indemnify and save harmless the Canadian National Railways, from any loss up to 30 million bolivars which it may incur under the terms of the bid bond guaranteed by it in support of the bid made by the Canadian consortium Canaven Limited to participate in a railroad project in Venezuela, notwithstanding that such loss may exceed the equivalent in Canadian dollars which is estimated as of January 1, 1977, at approximately \$7,500,000 . . . . .	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	859,216 00			
	84,245,217 00			
Less transfer to Vote 10 . . . . .	2,200,000 00			
	82,045,217 00	76,965,385 60	5,079,831 40	69,894,040 73
5 Textile and Clothing Board—Operating expenditures . . . . .	\$ 260,000 00			
5b . . . . .	140,200 00			
	400,200 00	396,622 46	3,577 54	290,252 76
6b To authorize the Minister on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Governor in Council to guarantee bank loans made to Canadair Limited to finance production of Lear Star 600 Aircraft, the total amount payable under the guarantee not to exceed \$50,000,000 . . . . .	1 00		1 00	
10 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year not exceeding \$210,000,000 for purposes of this Vote . . . . .	\$139,452,000 00			
10d To authorize the transfer of \$2,200,000 from Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of . . . . .	7,800,000 00			
Transfer from Vote 1 . . . . .	2,200,000 00			
	149,452,000 00	149,393,927 66	58,072 34	134,897,312 09
Stat. Minister of Industry, Trade and Commerce—Salary and motor car allowance . .	21,999 84	21,999 84		25,655 80
Stat. Payments pursuant to Vote 11a, Appropriation Act No. 4, 1971 . . . . .	410,381 88	410,381 88		4,921,469 64
Stat. General incentives to industry for the expansion of scientific research and development in Canada . . . . .	45,921,899 37	45,921,899 37		33,017,668 68
Stat. Contributions to employee benefit plans . . . . .	5,000,000 00	5,000,000 00		4,848,000 00
Stat. Refunds of amounts credited to revenue in previous years . . . . .	3,978 59	3,978 59		
	283,255,677 68	278,114,195 40	5,141,482 28	247,894,399 70

Appropriations and Expenditures—Concluded

Vote		1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
		\$	\$	\$	\$
TOURISM PROGRAM					
40	Program expenditures, the grant listed in the Estimates and contributions . . . . .	\$ 22,894,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	158,900 00			
		23,052,900 00	21,517,208 92	1,535,691 08	20,719,168 81
Stat.	Contributions to employee benefit plans . . . . .	569,000 00	569,000 00		614,000 00
		23,621,900 00	22,086,208 92	1,535,691 08	21,333,168 81
GRAINS AND OILSEEDS PROGRAMS					
45	Operating expenditures . . . . .	\$ 2,100,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	12,800 00			
		2,112,800 00	1,578,393 85	534,406 15	1,577,013 29
50	Commission of inquiry on prairie grain handling and transportation—Program expenditures . . . . .		783,053 81	216,946 19	850,000 00
55	The grant listed in the Estimates and contributions . . . . .	\$111,238,000 00			
	55b . . . . .	12,000,000 00			
	55d . . . . .	71,000,000 00			
		194,238,000 00	183,878,568 64	10,359,431 36	56,060,448 68
Stat.	Payments in connection with the Prairie Grain Advance Payments Act . . . . .	2,550,460 83	2,550,460 83		1,011,239 48
Stat.	Payments pursuant to the Western Grain Stabilization Act . . . . .	61,801,191 94	61,801,191 94		
Stat.	Payments in connection with the Two-Price Wheat Act . . . . .	65,303,371 72	65,303,371 72		188,698,244 65
Stat.	Contributions to employee benefit plans . . . . .	99,000 00	99,000 00		112,000 00
		327,104,824 49	315,994,040 79	11,110,783 70	248,308,946 10
		633,982,402 17	616,194,445 11	17,787,957 06	517,536,514 61
Federal Business Development Bank					
60	Payment to the Federal Business Development Bank for the purposes of sections 21, 22 and 23 of the Federal Business Development Act . . . . .	5,985,000 00	5,493,196 18	491,803 82	1,700,303 89
Foreign Investment Review Agency					
65	Program expenditures . . . . .	\$ 3,696,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	36,600 00			
		3,732,600 00	3,072,084 96	660,515 04	2,877,210 99
		325,000 00	325,000 00		323,500 00
Stat.	Contributions to employee benefit plans . . . . .	4,057,600 00	3,397,084 96	660,515 04	3,200,710 99
Standards Council of Canada					
70	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act . . . . .	2,775,000 00	2,775,000 00		2,232,000 00
Statistics Canada					
75	Program Expenditures and contributions . . . . .	\$148,872,196 00			
	Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	566,200 00			
		149,438,396 00	133,441,399 84	15,996,996 16	95,292,367 99
Stat.	Contributions to employee benefit plans . . . . .	9,281,677 00	9,281,677 00		8,082,104 00
Stat.	Refunds of amounts credited to revenue in previous years . . . . .	1,600 88	1,600 88		8 99
		158,721,673 88	142,724,677 72	15,996,996 16	103,374,480 98
	Total . . . . .	805,521,676 05	770,584,403 97	34,937,272 08	628,044,010 47



## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
<b>Department</b>						
TRADE-INDUSTRIAL . . . . .	1976-77	278,114		4,158		282,272
	1975-76	247,895		3,911		251,806
TOURISM . . . . .	1976-77	22,086		665		22,751
	1975-76	21,333		621		21,954
GRAINS AND OILSEEDS . . . . .	1976-77	315,994		84		316,078
	1975-76	248,309		84		248,393
<b>Total department . . . . .</b>	1976-77	616,194		4,907		621,101
	1975-76	517,537		4,616		522,153
<b>Federal Business Development Bank . . . . .</b>	1976-77	5,493				5,493
	1975-76	1,700				1,700
<b>Foreign Investment Review Agency . . . . .</b>	1976-77	3,397		318		3,715
	1975-76	3,201		314		3,515
<b>Standards Council of Canada . . . . .</b>	1976-77	2,775				2,775
	1975-76	2,232				2,232
<b>Statistics Canada . . . . .</b>	1976-77	142,725	176	12,994		155,543
	1975-76	103,374	253	12,029		115,150
<b>Grand total . . . . .</b>	1976-77	770,584	176*	18,219		788,627
	1975-76	628,044	253	16,959		644,750

\*No breakdown by program is available for departmental revenue of \$102,107.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
TRADE-INDUSTRIAL PROGRAM								
Industry development	25,826	25,501	57	63	189,293	189,267	215,176	214,831
International trade development	32,356	30,702	27	27	6,491	6,459	38,874	37,188
Administration	18,463	16,427	532	234			18,995	16,661
Metric conversion	5,197	4,415	13	19			5,210	4,434
Contributions to employee benefit plans	5,000	5,000					5,000	5,000
	86,842	82,045	629	343	195,784	195,726	283,255	278,114
Add: services provided by other departments	4,158	4,158					4,158	4,158
Total cost of program	91,000	86,203	629	343	195,784	195,726	287,413	282,272
TOURISM PROGRAM								
Industry development	880				1,250	1,250	2,130	1,250
Marketing	17,189	15,745		12			17,189	15,757
Policy planning and industry relations	3,428	4,227	35	16	271	267	3,734	4,510
Contributions to employee benefit plans	569	569					569	569
	22,066	20,541	35	28	1,521	1,517	23,622	22,086
Add: services provided by other departments	665	665					665	665
Total cost of program	22,731	21,206	35	28	1,521	1,517	24,287	22,751
GRAINS AND OILSEEDS PROGRAM								
Marketing	3,114	2,359		2	256,039	245,681	259,153	248,042
Grains payments					67,853	67,853	67,853	67,853
Contributions to employee benefit plans	99	99					99	99
	3,213	2,458		2	323,892	313,534	327,105	315,994
Add: services provided by other departments	84	84					84	84
Total cost of program	3,297	2,542		2	323,892	313,534	327,189	316,078
Federal Business Development Bank								
Management counselling	2,371	1,970					2,371	1,970
Management training	1,346	1,411					1,346	1,411
Information services	1,946	1,516					1,946	1,516
Administration	976	924					976	924
	6,639	5,821*					6,639	5,821
Less: revenues of the corporation	654	328*					654	328
Total cost of program	5,985	5,493					5,985	5,493
Foreign Investment Review Agency								
Administration	3,698	3,065	35	7			3,733	3,072
Contributions to employee benefit plans	325	325					325	325
	4,023	3,390	35	7			4,058	3,397
Add: services provided by other departments	318	318					318	318
Total cost of program	4,341	3,708	35	7			4,376	3,715
Standards Council of Canada								
National standardization					1,956	1,956	1,956	1,956
International standardization					819	819	819	819
Total cost of program					2,775	2,775	2,775	2,775
Statistics Canada								
Economic accounts and statistical integration	10,347	9,374	26	7			10,373	9,381
Business statistics	36,403	34,137	88	89			36,491	34,226
Household and institutional statistics	23,044	21,066	43	30			23,087	21,096
Census	55,947	46,020	610	530			56,557	46,550
Statistical services	6,369	7,001	174	342			6,543	7,343
Marketing services	3,753	3,410	22	33			3,775	3,443
Administration and planning	12,084	11,175	504	203	26	26	12,614	11,404
Contributions to employee benefit plans	9,282	9,282					9,282	9,282
	157,229	141,465	1,467	1,234	26	26	158,722	142,725
Less: receipts credited to revenue	200	176					200	176
Add: services provided by other departments	12,969	12,994					12,969	12,994
Total cost of program	169,998	154,283	1,467	1,234	26	26	171,491	155,543

\* Figures taken from Federal Business Development Bank Annual Report.

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
<b>TRADE-INDUSTRIAL PROGRAM</b>			
<b>GRANTS</b>			
<i>Industrial Development</i>			
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	1,450	1,450	1,848
Grants to the Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry	15	15	15
Grants, scholarships, bursaries and awards to promote industrial design	295	295	462
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	121	120	228
Grants and fellowships to advance the management capabilities and practices of Canadian industry	311	311	335
	2,192	2,191	2,888
<b>CONTRIBUTIONS</b>			
<i>Industrial Development</i>			
Fees for membership in international organizations	145	145	153
Contributions to promote book design and conduct a national book design competition	40	32	45
To assist Canadian manufacturing industry in financing the cost of industrial design projects	500	499	400
To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects	25,455	25,455	26,900
General incentives to industry for the expansion of scientific research and development in Canada (R.S. c. I-10)	45,922	45,922	33,018
To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability			
(a) by supporting selected development programs,			
(b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and			
(c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials	44,900	44,900	39,000
Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries	25	22	25
Contribution to Fashion Canada	202	202	199
To assist manufacturers in Canada who are eligible under the General Adjustment Assistance Program subject to terms and conditions prescribed by the Governor in Council	76	76	55
Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry, in accordance with regulations of the Governor in Council	68,000	68,000	58,000
To assist manufacturing and processing industries in undertaking productivity feasibility studies	630	630	500
Contributions to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, subject to terms and conditions prescribed by the Governor in Council	285	281	322
Contributions to advance the management capabilities and practices of Canadian industry	170	170	211
Contributions towards operating costs of the Canadian Colour and Fashion Trend Service Corporation whose goal will be to accumulate and disburse national and international colour and fashion information to firms in the clothing, leather and allied industries, to improve their international competitive position by allowing the member firms to better anticipate and coordinate footwear styling and colour trends	45	45	45
Contributions towards the operating costs of the Montreal International Book Fair Inc.	125	125	350
Contributions to provide for the establishment of a productivity institute for the benefit of the Canadian footwear manufacturing and tanning industries	133	124	
Contribution to Furniture West Inc.	3	3	
Contribution to Canadian Textiles Institute	10	10	
Contribution to Tex-Scope Foundation	12	12	
Contribution to Wentworth Foundation	12	12	
Contribution to York University	1	1	
Payments of GAAP Insurance Losses	410	410	4,922
<i>Expenditures not required for the current year</i>			454
	187,101	187,076	164,599

## Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<i>International Trade Development</i>			
Contributions to develop and sustain exports of Canadian goods and services: by increasing the participation of Canadian companies in capital projects abroad; by supporting work to identify and define market opportunities; by supporting work to adjust marketing methods to exploit identified opportunities; by stimulating the interest of foreign buyers in Canadian goods and services; by increasing the participation of Canadian companies in trade fairs abroad and by providing export consortia assistance . . . . .	4,963	4,963	4,245
Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds . . . . .	675	643	532
Contributions to the Canadian Chamber of Commerce to cover a deficit in administration and issuance of ATA Carnets in Canada . . . . .	28	28	25
Contribution to the Canada-United Kingdom Chamber of Commerce toward the additional costs of expanding operations in the United Kingdom . . . . .	8	8	4
Contribution to the Canadian Chamber of Commerce for the administration and issuance of TIR Carnets in Canada . . . . .	5	5	5
Contribution to the Fisheries Council of Canada to promote fish consumption . . . . .	172	172	182
Contributions to the Council of Forest Industries of British Columbia to stimulate intergrated growth in the BC forest industry by increasing off shore exports through a co-operative overseas market development program with the Council and with the Province of British Columbia . . . . .	640	640	145
<i>Expenditures not required for the current year</i> . . . . .			212
	6,491	6,459	5,350
	195,784	195,726	172,837
TOURISM PROGRAM			
GRANTS			
<i>Industry Development</i>			
Grant to the Travel Industry Association of Canada . . . . .	50	50	50
	50	50	50
CONTRIBUTIONS			
<i>Industry Development</i>			
Contribution towards the development of a year-round tourist resort at Gull Harbour, Hecla Provincial Park, Manitoba . . . . .	1,200	1,200	295
<i>Expenditures not required for the current year</i> . . . . .			433
	1,200	1,200	728
<i>Policy Planning and Industry Relations</i>			
Fees for memberships in international organizations:			
Pacific Area Travel Association . . . . .	2	2	2
Contributions to provinces, territories, carriers, tour wholesalers and tour operators to assist in tour development projects . . . . .	250	246	316
Contribution to the Greater Vancouver Convention and Visitors Bureau . . . . .	14	14	
Contribution to Canadian Pacific Airlines for Pacific Area Travel Association . . . . .	5	5	
	271	267	318
	1,521	1,517	1,096
GRAINS AND OILSEEDS PROGRAM			
<i>Marketing</i>			
Grant to the Rapeseed Association of Canada to promote improvement in the manufacture of Canadian rapeseed products . . . . .	325	325	300

## Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
Fees for membership in the International Wheat Council . . . . .	150	107	100
Contribution to the Canada Grains Council . . . . .	60	60	60
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries . . . . .	10,345	7,743	9,667
Contributions to the Brazilian Government for technical and construction costs incurred in the construction of grain silos at grain importing and distributing points in Brazil . . . . .	1,000		403
Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects . . . . .	775	635	390
Contribution to the Canadian International Grains Institute . . . . .	627	529	443
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export . . . . .	725	725	200
Contribution to POS Pilot Plant Corporation . . . . .	4,306	3,172	644
Contributions to the Canadian Wheat Board to cover carrying charges on reserve stocks of feed grain . . . . .	4,025	2,743	3,215
Payments to the Canadian Wheat Board for the purchase of covered grain hopper cars to facilitate the movement of Canadian grain exports . . . . .	171,400	167,341	40,639
Contribution to assist the Canadian rapeseed processing industry in adjusting to increased transport costs for rapeseed products . . . . .	500	500	
Western Grain Stabilization Program . . . . .	61,801	61,801	
	256,039	245,681	56,061
<i>Grains Payments</i>			
Payment in connection with the Prairie Grain Advance Payments Act (R.S. c. P-18) . . . . .	2,550	2,550	1,011
Payments in connection with the Two-Price Wheat Act (Statutes of Canada 1974-75, chap. 54) . . . . .	65,303	65,303	188,698
	67,853	67,853	189,709
	323,892	313,534	245,770
Total department . . . . .	521,197	510,777	419,703
<i>Standards Council of Canada</i>			
Payment to the Standards Council of Canada within the meaning of section 17 of the Standards Council of Canada Act to be used for the general purposes of section 5 of the Act . . . . .	2,775	2,775	2,232
<i>Statistics Canada</i>			
<b>CONTRIBUTIONS</b>			
Canada's fee for membership in the Inter-American Statistical Institute . . . . .	24	24	11
Contribution to the International Statistical Institute . . . . .	1	1	1
Contribution to the Association for Research in Income and Wealth . . . . .	1	1	1
	26	26	13
Grand total . . . . .	523,998	513,578	421,948



## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains and Oilseeds Program	Total Department	Federal Business Development Bank	Foreign Investment Review Agency	Standards Council of Canada	Statistics Canada	Total
(1) Salaries and wages . . . . .	50,926 <b>48,365</b> <i>45,120</i>	5,847 <b>5,419</b> <i>5,450</i>	1,004 <b>1,110</b> <i>1,024</i>	57,777 <b>54,894</b> <i>51,594</i>		3,289 <b>2,727</b> <i>2,404</i>		93,338 <b>81,159</b> <i>69,311</i>	154,404 <b>138,780</b> <i>123,309</i>
(1) Other personnel costs . . . . .	7,748 <b>6,930</b> <i>6,986</i>	1,205 <b>1,016</b> <i>1,014</i>	99 <b>101</b> <i>111</i>	9,052 <b>8,047</b> <i>8,111</i>		325 <b>325</b> <i>324</i>		9,282 <b>9,315</b> <i>8,107</i>	18,659 <b>17,687</b> <i>16,542</i>
(2) Transportation and communications . . . . .	8,399 <b>8,267</b> <i>7,467</i>	3,242 <b>2,911</b> <i>2,623</i>	249 <b>209</b> <i>318</i>	11,890 <b>11,387</b> <i>10,408</i>		129 <b>88</b> <i>133</i>		8,990 <b>7,466</b> <i>4,836</i>	21,009 <b>18,941</b> <i>15,377</i>
(3) Information . . . . .	4,672 <b>4,459</b> <i>4,488</i>	7,713 <b>7,706</b> <i>7,518</i>	570 <b>174</b> <i>93</i>	12,955 <b>12,339</b> <i>12,099</i>		20 <b>33</b> <i>38</i>		3,777 <b>2,253</b> <i>1,510</i>	16,752 <b>14,625</b> <i>13,647</i>
(4) Professional and special services . . . . .	10,035 <b>9,376</b> <i>7,929</i>	2,740 <b>2,520</b> <i>2,446</i>	1,084 <b>736</b> <i>805</i>	13,859 <b>12,632</b> <i>11,180</i>		55 <b>92</b> <i>67</i>		30,865 <b>30,966</b> <i>7,274</i>	44,779 <b>43,690</b> <i>18,521</i>
(5) Rentals . . . . .	421 <b>212</b> <i>134</i>	142 <b>127</b> <i>75</i>	99 <b>69</b> <i>57</i>	662 <b>408</b> <i>266</i>		50 <b>5,320</b> <i>2</i>		6,343 <b>5,728</b> <i>4,562</i>	7,055 <b>5,728</b> <i>4,830</i>
(6) Purchased repair and upkeep . . . . .	275 <b>251</b> <i>526</i>	101 <b>68</b> <i>41</i>		376 <b>323</b> <i>570</i>		55 <b>6</b> <i>9</i>		651 <b>832</b> <i>886</i>	1,082 <b>1,161</b> <i>1,465</i>
(7) Utilities, materials and supplies . . . . .	2,188 <b>2,104</b> <i>1,906</i>	1,047 <b>693</b> <i>971</i>	108 <b>52</b> <i>74</i>	3,343 <b>2,849</b> <i>2,951</i>		100 <b>115</b> <i>189</i>		4,410 <b>4,147</b> <i>6,176</i>	7,853 <b>7,111</b> <i>9,316</i>
(9) Construction and acquisition of machinery and equipment . . . . .	629 <b>343</b> <i>463</i>	35 <b>28</b> <i>63</i>		664 <b>373</b> <i>580</i>		35 <b>7</b> <i>30</i>		1,038 <b>1,234</b> <i>692</i>	1,737 <b>1,614</b> <i>1,302</i>
(10) Grants, contributions and other transfer payments . . . . .	195,784 <b>195,726</b> <i>172,837</i>	1,521 <b>1,517</b> <i>1,096</i>	323,892 <b>313,534</b> <i>245,770</i>	521,197 <b>510,777</b> <i>419,703</i>			2,775 <b>2,775</b> <i>2,232</i>	26 <b>26</b> <i>13</i>	523,998 <b>513,578</b> <i>421,948</i>
(12) All other expenditures . . . . .	2,178 <b>2,081</b> <i>39</i>	29 <b>81</b> <i>36</i>		2,207 <b>2,165</b> <i>75</i>	5,985 <b>5,493</b> <i>1,700</i>			2 <b>7</b> <i>7</i>	8,194 <b>7,669</b> <i>1,787</i>
Total net expenditures . . . . .	283,255 <b>278,114</b> <i>247,895</i>	23,622 <b>22,086</b> <i>21,333</i>	327,105 <b>315,994</b> <i>248,309</i>	633,982 <b>616,194</b> <i>517,537</i>	5,985 <b>5,493</b> <i>1,700</i>	4,058 <b>3,397</b> <i>3,201</i>	2,775 <b>2,775</b> <i>2,232</i>	158,722 <b>142,725</b> <i>103,374</i>	805,522 <b>770,584</b> <i>628,044</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in italic type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Foreign Investment Review Agency	Standards Council	Statistics Canada	Departmental field offices in Canada and abroad	Statistics Canada Revolving Fund	Export Development Corporation	Loto Canada
<b>FINANCIAL RESOURCES USED FOR—</b>									
Budgetary and other—									
Operating expenditures . . . . .	258,017	105,044	3,390		141,465		2,625		
Capital expenditures . . . . .	1,614	373	7		1,234				
Grants, contributions and other transfer payments . . . . .	513,578	510,777		2,775	26				
Sums credited to revenue . . . . .	102,283	102,107			176				
Sub-total . . . . .	875,492	718,301	3,397	2,775	142,901		2,625		
Non-budgetary transactions—									
Increase in accounts receivable . . . . .									
Decrease in accounts payable . . . . .									
Other loans made to third parties . . . . .									
Other repayments of loans received from third parties . . . . .									
Amounts advanced by Canada . . . . .	602,092					397		278,791	
Equity capital invested by Canada . . . . .	73,707							30,000	
Acquisition of inventories . . . . .									
Other reductions in liabilities and increases in assets . . . . .	7,632								5,000
Total financial resources used . . . . .	1,558,923	718,301	3,397	2,775	142,901	397	2,625	308,791	5,000
<b>FINANCIAL RESOURCES PROVIDED</b>									
FROM—									
Budgetary allocations used—									
Annual appropriations . . . . .	579,295	434,513	3,072	2,775	133,442				
Statutory appropriations . . . . .	191,289	181,681	325		9,283				
Receipts credited to appropriations . . . . .									
Sums credited to revenue . . . . .	102,283	102,107			176				
Sales . . . . .	2,625						2,625		
Other . . . . .									
Depreciation charged as an expenditure . . . . .									
Sub-total . . . . .	875,492	718,301	3,397	2,775	142,901		2,625		
Non-budgetary transactions—									
Decrease in accounts receivable . . . . .	67						67		
Increase in accounts payable . . . . .	135						135		
Other repayments of loans made to third parties . . . . .									
Other loans received from third parties . . . . .									
Repayments of amounts advanced by Canada . . . . .	151,813					335		106,782	
Equity capital realized . . . . .									
Decrease in inventories . . . . .									
Other increases in liabilities or reduction in assets . . . . .	8,580								5,000
Total financial resources provided . . . . .	1,036,087	718,301	3,397	2,775	142,901	335	2,827	106,782	5,000
Net financial resources used or net financial resources provided (–) . . . . .	522,836	nil	nil	nil	nil	62	–202	202,009	nil

Federal Business Development Bank	Loans for the Purchase of Shares of the deHavilland Aircraft	Loans to Canada	Loans to Auto- motive Products Manu- facturers	Loans to Manu- facturers Plant Modern- ization	Loans to Persons: re: Manu- facturers of Auto- motive Pro.	Loans to Pharma- ceutical Products Manu- facturers	Loans to Foot- wear and Tannery Industry	Loans to Canada Ltd. on option agreement to acquire Canada	Deposit and Trust Accounts	Suspense Account	Loans to Manu- facturers Kennedy Round	Loans to Con- solidated Computer	Con- tractors Hold- backs
5,493													
5,493													
301,000 19,000	1,725 2,342	10,311	346	5,508			49	9,969			3,965	12,396	
									334	648			1,650
325,493	4,067	10,311	346	5,508			49	9,969	334	648	3,965	12,396	1,650
5,493													
5,493													
13,000		5,111	7,718	5,860	388	148					12,471		
									395	994			2,191
18,493		5,111	7,718	5,860	388	148			395	994	12,471		2,191
307,000	4,067	5,200	-7,372	-352	-388	-148	49	9,969	-61	-346	-8,506	12,396	-541

## Revenues

	1976-77	1975-76
Department		
Comparative Summary		
Non-Tax Revenue –		
A Return on investments . . . . .	96,579,288 66	61,617,270 67
B Refunds of previous years' expenditure . . . . .	3,574,627 51	4,945,325 21
C Miscellaneous . . . . .	1,952,831 52	3,154,342 71
Total . . . . .	<u>\$102,106,747 69</u>	<u>\$69,716,938 59</u>

1976-77

## Details

Non-Tax Revenue –	
A Return on investments:	
Interest on loans to the Export Development Corporation . . . . .	77,441,943 *
Interest on loans to the Federal Business Development Bank . . . . .	17,394,594
Interest on other loans . . . . .	<u>1,742,752</u>
	96,579,289
B Refunds of previous years' expenditure: assistance vote repayments . . . . .	3,574,627
C Miscellaneous . . . . .	<u>1,952,832</u>
Total . . . . .	<u>\$102,106,748</u>

\*This amount includes an accumulated surplus of \$892,510.53 remitted by Export Development Corporation under sections 27, 31 and 36 of the Export Development Act.

1976-77      1975-76

## Statistics Canada

## Comparative Summary

Non-Tax Revenue –		
A Refunds of previous years' expenditure . . . . .	34,132 94	40,137 25
B Services and service fees . . . . .	93,049 91	139,036 89*
C Miscellaneous . . . . .	<u>48,575 15</u>	<u>73,693 08</u>
Total . . . . .	<u>\$175,758 00</u>	<u>\$252,867 22</u>

1976-77

## Details

Non-Tax Revenue –	
A Refunds of previous years' expenditure . . . . .	34,133
B Services and service fees: special tabulations \$64,206; sundries \$28,844 . . . . .	93,050
C Miscellaneous . . . . .	<u>48,575</u>
Total . . . . .	<u>\$175,758</u>

Appendix 1  
Statistics Canada Revolving Fund

BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Cash on deposit with the Receiver General . . . .	\$1,071,051	\$1,549,109	Accounts payable to Statistics Canada (Note 2) .	\$1,020,121	\$1,323,364
Accounts receivable . . . . .	241,230	157,825	Advance payments on work in hand . . . . .	291,807	383,418
			Due to Canada per statement of operations . . .	353	152
	\$1,312,281	\$1,706,934		\$1,312,281	\$1,706,934

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. LABOSSIERE  
Director General, Administration

Approved:

P. G. KIRKHAM  
Chief Statistician of Canada

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
INCOME—		
Special statistical services performed for govern- ment departments and agencies and others . .	\$2,624,923	\$3,281,138
EXPENSE (Note 2)—		
Salaries, wages and employee benefits . . . . .	1,422,327	1,645,222
Enumerators . . . . .	467,794	335,998
Professional services . . . . .	277,167	622,792
Accommodation . . . . .	164,242	246,882
Office supplies . . . . .	150,703	296,442
Printing . . . . .	49,057	32,600
Travel . . . . .	49,019	39,809
Equipment rental . . . . .	16,311	27,435
Postage . . . . .	13,334	12,559
Telephones and telegraphs . . . . .	8,233	13,912
Other . . . . .	6,383	7,335
	2,624,570	3,280,986
Excess of income over expense to be transferred to Canada . . . . .	\$ 353	\$ 152

RECONCILIATION WITH PUBLIC ACCOUNTS  
AT MARCH 31, 1977

	1977	1976
Balance on deposit with Receiver General per balance sheet . . . . .	\$1,071,051	\$1,549,109
Transactions occurring after March 31, 1977, recorded in Consolidated Revenue Fund as at March 31, 1977		
Funds received		
Accounts receivable . . . . .	235,497	85,678
Advance payments . . . . .	241,115	23,300
	1,547,663	1,658,087
Funds disbursed . . . . .	1,014,450	1,326,936
Balance on deposit with Receiver General per Public Accounts . . . . .	\$ 533,213	\$ 331,151

The accompanying notes are an integral part of the financial statements.



## Statistics Canada Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1977

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
July 25, 1977

## 1. The Fund

The Fund is authorized by Industry, Trade and Commerce Vote L82b, Appropriation Act no. 1, 1969, 1968-69, c.23. The Fund was established to meet requests of other government departments, agencies and others on a cost-recovery basis for special work in the form of services or information that is not provided in Statistics Canada's programs or publications.

## 2. Accounting policies

## a) Income recognition

Income from special statistical services is recognized as revenue in the period in which the Fund provides the service to its customer.

## b) Expenses

All expenses of the Fund are incurred by or provided by Statistics Canada on behalf of the Fund. Salary and wage costs are charged to the Fund using a predetermined standard hourly rate. Overhead expenses are charged to the Fund partly as a percentage of salary costs and partly as a percentage of the direct cost of operating service stations (such as EDP, printing, etc.). The percentage is calculated at the beginning of each year based on estimated salary and wage costs, estimated operating costs of service sections, and estimated overhead expenses. Such overhead expenses are included in expense categories in the following amounts:

Salaries, wages and employee benefits	\$535,931
Accommodation	162,963
Office supplies	135,463
Equipment rental	11,704
Other	3,646
	<u>\$849,707</u>

While these standard charges are considered representative of the actual costs of operating the fund, the records of Statistics Canada do not permit subsequent comparison to actual expenditures which would reveal any over or undercharges to the Fund for salaries or overheads.

## 3. Working capital advance

Operations of the Statistics Canada Revolving Fund were financed by advance payments received from Government Departments and others on account of services to be provided; consequently there were no drawings made against the authorized working capital advance of \$250,000.

THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.,  
MINISTER OF INDUSTRY, TRADE AND COMMERCE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Statistics Canada Revolving Fund as at March 31, 1977 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained below.

As explained in note 2 to the financial statements, the majority of the expenses of the Fund are represented by standard costs charged by Statistics Canada. No comparison is subsequently made of actual and standard costs to determine if standard costs are materially different from the actual costs incurred by Statistics Canada.

In my opinion, except for the effect of any adjustments which might have been required had actual costs incurred in providing the services of the Fund been charged to the Fund, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

## Appendix 2

## Standards Council of Canada

(Established by the Standards Council of Canada Act)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES AND EQUITY OF CANADA	1977	1976
Current assets:			Current liabilities:		
Cash and short term bank deposits . . . . .	\$788,258	\$294,613	Accounts payable and accrued liabilities . . . . .	\$123,064	\$ 49,372
Accounts receivable . . . . .	6,890		Customer deposits (note 2) . . . . .	37,837	
Prepaid expenses . . . . .	16,223	17,633	Equity of Canada:		
			Reserves (note 3) . . . . .	262,874	
			Unrestricted equity . . . . .	387,596	262,874
				650,470	262,874
	\$811,371	\$312,246		\$811,371	\$312,246

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. L. HENNESSY  
*Executive Director*

Approved:

J. P. CARRIERE  
*President*STATEMENT OF OPERATIONS AND UNRESTRICTED EQUITY  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Expenses:		
Salaries, wages and employee benefits . . . . .	\$1,025,510	\$ 785,494
Financial assistance to standards writing organizations . . . . .	509,614	495,000
Travel . . . . .	274,259	251,971
Memberships in international organizations . . . . .	223,896	192,287
Office accommodation . . . . .	114,080	123,678
Public relations . . . . .	117,822	76,814
Direct cost of standards purchases . . . . .	76,621	
Office furniture and equipment . . . . .	37,428	53,421
Office supplies . . . . .	29,338	39,913
Publications and printing . . . . .	88,684	36,436
Telephone and postage . . . . .	49,295	34,571
International secretariat costs . . . . .	20,175	26,886
Professional and special services . . . . .	3,598	14,320
Meetings . . . . .	11,728	9,025
Other . . . . .	19,043	22,383
	2,601,091	2,162,199
Revenue:		
Sale of standards . . . . .	113,535	
Interest on investments . . . . .	93,627	44,409
Donations and other income . . . . .	6,525	
	213,687	44,409
Excess of expenses over revenue . . . . .	2,387,404	2,117,790
Parliamentary appropriation . . . . .	2,775,000	2,232,000
Excess of parliamentary appropriation over net expense for the year . . . . .	387,596	114,210
Unrestricted equity:		
Balance at beginning of year . . . . .	262,874	148,664
	650,470	262,874
Transfer to reserves (note 3) . . . . .	262,874	
Balance at end of year . . . . .	\$ 387,596	\$ 262,874

The accompanying notes are an integral part of the financial statements.

## Standards Council of Canada—Continued

## NOTES TO FINANCIAL STATEMENTS MARCH 31, 1977

## 1. Accounting Policies:

## Statement of changes in financial position

A statement of changes in financial position has not been presented as, in the opinion of management, it would not add significantly to the information to be derived from these financial statements.

## Office furniture and equipment

Consistent with accounting principles followed by many non-profit organizations the Council follows the practice of charging the cost of office furniture and equipment to operations in the year of acquisition.

## Foreign exchange

Foreign exchange on purchases of international and foreign national standards is recorded as part of the direct cost of those standards, which is expensed each year. There are no material amounts payable or receivable in foreign currencies at March 31, 1977.

Parliamentary appropriations are recorded in the accounts as they are voted by Parliament. Under the terms of the Standards Council of Canada Act the excess of funds provided over actual net expenses for the year is accumulated in an equity account which is reduced in a year when net expenses exceed the amount voted.

## 2. Sale of Standards:

Towards the end of the previous year, the Council took over the function of sales of international and foreign national standards in Mississauga, Ontario, which was previously handled by the Canadian Standards Association. The expenses of those operations are included in these financial statements for the year ended March 31, 1977. The Council co-ordinates, obtains and sells (on a cost-recovery basis) international and foreign national standards. Income from that source is reflected for the first time in these financial statements. Customers often pay in advance for this service, and deposits received on orders taken but unfilled at March 31, 1977 are reflected as a liability on the balance sheet and have not been taken into income.

## 3. Reserves:

During the year, the executive committee approved appropriations from the unrestricted equity of the Council. A reserve of \$135,000 was appropriated towards the cost of hosting the International Organization of Standardization General Assembly in 1982, and \$81,000 for the General Meeting of the International Electrotechnical Commission in 1985. The remaining \$46,874 of the 1976 equity was established as a general reserve to cover any contingency which may arise.

## 4. Vacation Pay and Termination Benefits:

Vacation pay accrues to employees on a monthly basis, and is expensed by the Council when the vacation is taken.

Termination benefits generally accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and are expensed by the Council when paid.

No provision has been made in the accounts for either of these accumulated benefits accrued to employees as at March 31, 1977, estimated to total \$117,000 (1976 — \$83,000).

## 5. Supplementary Information:

The nine members of the Council's executive committee receive no remuneration for their duties as members. The Council's four officers, two of whom are also members of the executive committee, received approximately \$81,000 as remuneration in their capacity as officers for the year ended March 31, 1977 (1976 — \$79,000).

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
May 4, 1977

THE STANDARDS COUNCIL OF CANADA,  
AND  
THE HONOURABLE JEAN P. CHRÉTIEN, P.C., M.P.,  
MINISTER OF INDUSTRY, TRADE AND COMMERCE,  
OTTAWA, ONTARIO

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1977 and the related statement of operations and unrestricted equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in note 4 to the financial statements, the Council has not recorded a provision for employee accrued vacation pay and termination benefits. The accumulated amount of such vacation pay and termination benefits at March 31, 1977 was \$117,000 (March 31, 1976 — \$83,000).

In my opinion, except for the effect of failing to record a provision for vacation pay and termination benefits as described in the preceding paragraph, these financial statements present fairly the financial position of the Council as at March 31, 1977 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada.*

# SECTION 11

## 1976-77 PUBLIC ACCOUNTS

### Justice

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## JUSTICE

### Objectives

#### ADMINISTRATION OF JUSTICE PROGRAM

- To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

#### SUPREME AND FEDERAL COURTS OF CANADA PROGRAM

- To provide a general court of appeal for Canada and an additional court for the better administration of the laws of Canada.

#### LAW REFORM COMMISSION OF CANADA PROGRAM

- To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

#### TAX REVIEW BOARD PROGRAM

- To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
ADMINISTRATION OF JUSTICE PROGRAM				
1 Operating expenditures, travelling and other allowances and expenses for judges not provided for by the Judges Act . . . . .	\$28,704,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	185,900 00			
	28,889,900 00	24,605,906 43	4,283,993 57	22,563,314 19
5 Canadian Judicial Council—Operations expenditures . . . . .	225,000 00	92,196 36	132,803 64	99,358 34
10 The grants listed in the Estimates and contributions . . . . .	\$16,207,500 00			
10b . . . . .	1 00			
	16,207,501 00	15,176,788 96	1,030,712 04	14,429,251 00
Stat. Minister of Justice—Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,655 82
Stat. Judges' salaries, allowances and annuities . . . . .	35,259,956 64	35,259,956 64		34,642,538 32
Stat. Contributions to employee benefit plans . . . . .	2,363,000 00	2,363,000 00		3,920,000 00
	82,967,357 48	77,519,848 23	5,447,509 25	75,680,117 67
SUPREME AND FEDERAL COURTS OF CANADA PROGRAM				
15 Supreme Court of Canada—Operating expenditures . . . . .	1,505,000 00	1,493,047 34	11,952 66	1,275,822 82
20 Federal Court of Canada—Operating expenditures . . . . .	2,552,000 00	2,456,905 00	95,095 00	2,002,683 57
Stat. Contributions to employee benefit plans . . . . .	268,000 00	268,000 00		268,000 00
	4,325,000 00	4,217,952 34	107,047 66	3,546,506 39
LAW REFORM COMMISSION OF CANADA PROGRAM				
25 Program expenditures . . . . .	1,801,000 00	1,699,196 58	101,803 42	2,144,280 89
Stat. Contributions to employee benefit plans . . . . .	51,000 00	51,000 00		49,000 00
	1,852,000 00	1,750,196 58	101,803 42	2,193,280 89
TAX REVIEW BOARD PROGRAM				
30 Program expenditures . . . . .	713,000 00	685,928 95	27,071 05	572,480 32
Stat. Members' salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act . . . . .	340,479 80	340,479 80		237,760 09
Stat. Contributions to employee benefit plans . . . . .	76,000 00	76,000 00		85,000 00
	1,129,479 80	1,102,408 75	27,071 05	895,240 41
Total . . . . .	90,273,837 28	84,590,405 90	5,683,431 38	82,315,145 36

# Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION OF JUSTICE	1976-77	77,520	998	2,175		78,697
	1975-76	75,680	446	1,730		76,964
SUPREME AND FEDERAL COURTS OF CANADA	1976-77	4,218	141	1,740		5,817
	1975-76	3,547	136	1,172		4,583
LAW REFORM COMMISSION OF CANADA	1976-77	1,750		138		1,888
	1975-76	2,193		121		2,314
TAX REVIEW BOARD	1976-77	1,102	1	176		1,277
	1975-76	895	2	162		1,055
Total	1976-77	84,590	1,140	4,229		87,679
	1975-76	82,315	584	3,185		84,916

# Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION OF JUSTICE PROGRAM								
Administration	5,681	6,572	181	229	16,207	15,177	22,069	21,978
Legal services	22,466	17,827					22,466	17,827
Canadian Judicial Council	221	92	4				225	92
Judges' salaries and allowances	29,964	29,380					29,964	29,380
Judges' annuities and allowances to widows					5,880	5,880	5,880	5,880
Contributions to employee benefit plans	2,363	2,363					2,363	2,363
	60,695	56,234	185	229	22,087	21,057	82,967	77,520
Less: receipts credited to revenue	998	998					998	998
Add: services provided by other departments	2,175	2,175					2,175	2,175
Total cost of program	61,872	57,411	185	229	22,087	21,057	84,144	78,697
SUPREME AND FEDERAL COURTS OF CANADA PROGRAM								
Supreme Court	1,452	1,428	53	65			1,505	1,493
Federal Court	2,517	2,407	35	50			2,552	2,457
Contributions to employee benefit plans	268	268					268	268
	4,237	4,103	88	115			4,325	4,218
Less: receipts credited to revenue	141	141					141	141
Add: services provided by other departments	1,740	1,740					1,740	1,740
Total cost of program	5,836	5,702	88	115			5,924	5,817
LAW REFORM COMMISSION OF CANADA PROGRAM								
Law Reform Commission of Canada	1,789	1,686	12	13			1,801	1,699
Contributions to employee benefit plan	51	51					51	51
	1,840	1,737	12	13			1,852	1,750
Add: services provided by other departments	138	138					138	138
Total cost of program	1,978	1,875	12	13			1,990	1,888
TAX REVIEW BOARD PROGRAM								
Tax Review Board	1,041	1,011	13	15			1,054	1,026
Contribution to employee benefit plan	76	76					76	76
	1,117	1,087	13	15			1,130	1,102
Less: receipts credited to revenue	1	1					1	1
Add: services provided by other departments	176	176					176	176
Total cost of program	1,292	1,262	13	15			1,305	1,277

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
Grant to the Uniform Law Conference of Canada to assist in payment of administrative expenses . . . . .	2	2	2
Grant to the Uniform Law Conference for the research purposes of the Conference . . . . .	25	25	25
Grant to the International Commission of Jurists . . . . .	10	10	10
Grant to l'Institut international de droit d'expression française (I.D.E.F.) . . . . .	2	2	
Grants to various associations who are concerned with the development of law in Canada . . . . .	10	10	10
Grants for research in the legal field . . . . .	10	8	8
Grants to encourage student specialization in legislative drafting . . . . .	37	33	33
Grants to encourage native people to enter the legal profession . . . . .	75	59	53
Grants for research in the field of criminology . . . . .	75	75	75
Grants for the Duff-Rinfret Graduate Scholarship Program . . . . .	76	47	50
Grants for the education of native people in the legal system . . . . .	5	5	
Grants for the promotion of better understanding between native people and representatives of the legal system . . . . .	45	8	
Grant to the National Association of Women and the Law . . . . .	20	20	
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board . . . . .	60	24	67
Pensions under the Judge's Act (R.S. c. J-1 as amended) . . . . .	5,880	5,880	4,775
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime . . . . .	1,064	997	746
Contributions to the Provinces and Territories in accordance with the Minister on behalf of Canada to assist in the operation of legal aid systems . . . . .	11,357	11,348	11,097
Contributions to encourage experimental and research work in legal aid . . . . .	475	325	386
Contributions to Native Court-Worker Program . . . . .	1,182	1,143	1,041
Contributions to Canadian Association of Chiefs of Police and to Provinces to employ law students with police forces . . . . .	210	201	201
Contributions for a Summer Exchange Program between civil and common law students . . . . .	237	216	179
Contribution to the Canadian Law Information Council . . . . .	300	300	352
Contribution for the Law for the Layman project . . . . .	75	72	26
Contribution to pilot projects relating to family courts . . . . .	380	40	
Contribution to the Canadian Association of Chiefs of Police for the law amendments committee . . . . .	10	10	10
Contribution to the Canadian Association of Provincial Court Judges . . . . .	25	25	23
Contributions for criminal law reform . . . . .	350	87	
Contribution to the National Metis and Non-Status Indian Crime and Justice Commission . . . . .	15	10	
Contribution to Canadian Criminology and Corrections Association . . . . .	15	15	
Contribution to the Canadian Society of Forensic Science . . . . .	35	35	
Contribution to the University of Montreal towards the preparation of an information guide on the law in Quebec . . . . .	25	25	
Grants and contributions not required for the current year . . . . .			35
Total . . . . .	22,087	21,057	19,204

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration of Justice Program	Supreme and Federal Courts of Canada Program	Law Reform Commission of Canada Program	Tax Review Board Program	Total
(1) Salaries and wages . . . . .	51,828 <b>47,082</b> <i>45,841</i>	2,678 <b>2,640</b> <i>2,112</i>	510 <b>492</b> <i>382</i>	742 <b>717</b> <i>558</i>	55,758 <b>50,931</b> <i>48,893</i>
(1) Other personnel costs . . . . .	2,377 <b>2,375</b> <i>3,932</i>	268 <b>268</b> <i>268</i>	51 <b>51</b> <i>49</i>	73 <b>76</b> <i>85</i>	2,769 <b>2,770</b> <i>4,334</i>
(2) Transportation and communications . . . . .	2,539 <b>2,938</b> <i>2,428</i>	187 <b>216</b> <i>189</i>	210 <b>246</b> <i>209</i>	149 <b>141</b> <i>95</i>	3,085 <b>3,541</b> <i>2,921</i>
(3) Information . . . . .	608 <b>525</b> <i>399</i>	161 <b>176</b> <i>217</i>	300 <b>195</b> <i>449</i>	 <b>2</b> <i>2</i>	1,069 <b>898</b> <i>1,067</i>
(4) Professional and special services . . . . .	1,152 <b>1,350</b> <i>1,513</i>	444 <b>370</b> <i>298</i>	680 <b>655</b> <i>991</i>	101 <b>117</b> <i>69</i>	2,377 <b>2,492</b> <i>2,871</i>
(5) Rentals . . . . .	58 <b>69</b> <i>79</i>	143 <b>76</b> <i>103</i>	2 <b>7</b> <i>4</i>	5 <b>1</b> <i>1</i>	208 <b>153</b> <i>187</i>
(6) Purchased repair and upkeep . . . . .	48 <b>40</b> <i>43</i>	31 <b>13</b> <i>10</i>	5 <b>3</b> <i>2</i>	2 <b>2</b> <i>2</i>	86 <b>58</b> <i>57</i>
(7) Utilities, materials and supplies . . . . .	1,087 <b>1,143</b> <i>805</i>	304 <b>329</b> <i>240</i>	70 <b>64</b> <i>86</i>	42 <b>31</b> <i>30</i>	1,503 <b>1,567</b> <i>1,161</i>
(8) Construction and acquisition of land, buildings and equipment . . . . .	64 <b>51</b> <i>229</i>	8 <b>24</b> <i>32</i>	8 <b>7</b> <i>2</i>	6 <b>7</b> <i>37</i>	86 <b>89</b> <i>300</i>
(9) Construction and acquisition of machinery and equipment . . . . .	121 <b>179</b> <i>336</i>	80 <b>90</b> <i>26</i>	4 <b>6</b> <i>6</i>	7 <b>7</b> <i>15</i>	212 <b>282</b> <i>383</i>
(10) Grants, contributions and other transfer payments . . . . .	22,087 <b>21,057</b> <i>19,204</i>				22,087 <b>21,057</b> <i>19,204</i>
(12) All other expenditures . . . . .	998 <b>711</b> <i>871</i>	21 <b>16</b> <i>52</i>	12 <b>24</b> <i>13</i>	3 <b>1</b> <i>1</i>	1,034 <b>752</b> <i>937</i>
Total net expenditures . . . . .	82,967 <b>77,520</b> <i>75,680</i>	4,325 <b>4,218</b> <i>3,547</i>	1,852 <b>1,750</b> <i>2,193</i>	1,130 <b>1,102</b> <i>895</i>	90,274 <b>84,590</b> <i>82,315</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in italic type are 1975-76 expenditures.



## Departmental Summary

(in thousands of dollars)

	Total	Department	Federal Supreme Courts	Law Reform Commissions	Tax Review Board	Deposit and Trust Accounts	Suspense Accounts
FINANCIAL RESOURCES USED FOR—							
Budgetary and other—							
Operating expenditures . . . . .	63,161	56,234	4,103	1,737	1,087		
Capital expenditures . . . . .	372	229	115	13	15		
Grants, contributions and other transfer payments . . . . .	21,057	21,057					
Sums credited to revenue . . . . .	1,140	998	141		1		
Sub-total . . . . .	85,730	78,518	4,359	1,750	1,103		
Non-budgetary transactions—							
Increase in accounts receivable . . . . .							
Decrease in accounts payable . . . . .							
Other loans made to third parties . . . . .							
Other repayments of loans received from third parties . . . . .							
Amounts advanced by Canada . . . . .							
Equity capital invested by Canada . . . . .							
Acquisition of inventories . . . . .							
Other reductions in liabilities and increases in assets . . . . .	5,549					5,549	
Total financial resources used . . . . .	91,279	78,518	4,359	1,750	1,103	5,549	
FINANCIAL RESOURCES PROVIDED FROM—							
Budgetary allocations used—							
Annual appropriations . . . . .	46,210	39,875	3,950	1,699	686		
Statutory appropriations . . . . .	38,380	37,645	268	51	416		
Receipts credited to appropriations . . . . .							
Sums credited to revenue . . . . .	1,140	998	141		1		
Sales . . . . .							
Other . . . . .							
Depreciation charged as an expenditure . . . . .							
Sub-total . . . . .	85,730	78,518	4,359	1,750	1,103		
Non-budgetary transactions—							
Decrease in accounts receivable . . . . .							
Increase in accounts payable . . . . .							
Other repayments of loans made to third parties . . . . .							
Other loans received from third parties . . . . .							
Repayments of amounts advanced by Canada . . . . .							
Equity capital realized . . . . .							
Decrease in inventories . . . . .							
Other increases in liabilities or reduction in assets . . . . .	7,468					7,466	2
Total financial resources provided . . . . .	93,198	78,518	4,359	1,750	1,103	7,466	2
Net financial resources used or net financial resources provided (—) . . . . .	—1,919	nil	nil	nil	nil	—1,917	—2

Revenues

	1976-77	1975-76
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure . . . . .	90,191 93	70,638 71
B Services and service fees . . . . .	6,358 20	1,415 95
C Proceeds from sales . . . . .	662 77	668 00
D Miscellaneous . . . . .	1,043,320 69	511,641 33
Total . . . . .	\$1,140,533 59	\$584,363 99

	1976-77
Details	
A Refunds of previous years' expenditure . . . . .	90,192
B Services and service fees: costs . . . . .	6,358
C Proceeds from sales . . . . .	663
D Miscellaneous: fines and forfeitures—Northwest Territories \$170,291, Yukon Territory \$123,402; contributions to superannuation—Judges \$607,597; Supreme Court fees \$27,978, Federal Court revenues \$113,303, sun- dries \$750 . . . . .	1,043,321
Total . . . . .	\$1,140,534



# SECTION 12

## 1976-77 PUBLIC ACCOUNTS

### Labour

#### Department Canada Labour Relations Board

### CONTENTS

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Total cost of programs .....	12.4
Programs by activities .....	12.5
Grants, contributions and other transfer payments .....	12.5
Net expenditure by program and standard object .....	12.6
Departmental summary .....	12.7
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## **LABOUR**

### **Department**

#### **Objective**

- To promote and protect:
  - The rights of the parties involved in the world of work;
  - A working environment conducive to physical and social well-being;
  - A fair return for efforts in the work place;
  - And in all cases to ensure equitable access to employment opportunities.

### **Canada Labour Relations Board**

#### **Objective**

- To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs . . . . .	\$18,688,000 00			
1b . . . . .	1 00			
1d . . . . .	150,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	180,100 00			
	19,018,101 00	17,981,728 77	1,036,372 23	17,638,558 52
Stat. Minister of Labour—Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,695 80
Stat. Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11) . . . . .	10,132,196 60	10,132,196 60		7,775,254 17
Stat. Contributions to employee benefit plans . . . . .	1,293,000 00	1,293,000 00		1,307,000 00
	30,465,297 44	29,428,925 21	1,036,372 23	26,746,508 49
<b>Canada Labour Relations Board</b>				
5 Program expenditures . . . . .	2,568,000 00	2,216,751 11	351,248 89	2,306,081 47
Stat. Contributions to employee benefit plans . . . . .	190,000 00	190,000 00		190,000 00
	2,758,000 00	2,406,751 11	351,248 89	2,496,081 47
<b>Information Canada</b>				
Expenditures from appropriations not required for 1976-77 . . . . .				10,503,198 91
Total . . . . .	33,223,297 44	31,835,676 32	1,387,621 12	39,745,788 87

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department . . . . .	1976-77	29,429	49	2,144		31,524
	1975-76	26,747	97	2,098		28,748
Canada Labour Relations Board . . . . .	1976-77	2,407	6	480		2,881
	1975-76	2,496	7	472		2,961
Information Canada . . . . .	1976-77					
	1975-76	10,503	1			10,502
Total . . . . .	1976-77	31,836	55	2,624		34,405
	1975-76	39,746	105	2,570		42,211

## Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Mediation and conciliation services . . . . .	1,423	1,360		6			1,423	1,366
Research and program development . . . . .	6,671	5,983		13	80	79	6,751	6,075
General labour services . . . . .	3,854	3,360		99			3,854	3,459
International and provincial relations . . . . .	451	519		2			451	521
Policy administration . . . . .	1,683	1,780		11	25	25	1,708	1,816
Operational administration . . . . .	3,731	3,667	41	23			3,772	3,690
Special income support programs . . . . .					1,081	1,077	1,081	1,077
Payments of compensation respecting public service employees and merchant seamen . . . . .	10,116	10,120			16	12	10,132	10,132
Contributions to employee benefit plan . . . . .	1,293	1,293					1,293	1,293
	29,222	28,082	41	154	1,202	1,193	30,465	29,429
Less: receipts credited to revenue . . . . .		49						49
Add: services provided by other departments . . . . .	2,144	2,144					2,144	2,144
Total cost of program . . . . .	31,366	30,177	41	154	1,202	1,193	32,609	31,524
Canada Labour Relations Board								
Canada Labour Relations Board . . . . .	2,749	2,389	9	18			2,758	2,407
Less: receipts credited to revenue . . . . .	5	6					5	6
Add: services provided by other departments . . . . .	480	480					480	480
Total cost of program . . . . .	3,224	2,863	9	18			3,233	2,881

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
Grants to International Institute for Labour Studies at Geneva, Switzerland, including grants to Canadian scholars to work at the Institute . . . . .	25	25	25
Grants for special research studies in the labour field . . . . .	55	54	55
Grant to Labour College of Canada . . . . .	25	25	25
Payments of adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, leather footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable . . . . .	1,081	1,077	544
Merchant Seamen Compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school (R.S. c. M-11) . . . . .	16	12	13
Expenditures not required for current year . . . . .			19
Total . . . . .	1,202	1,193	681

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs . . . . .	\$18,688,000 00			
1b . . . . .	1 00			
1d . . . . .	150,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	180,100 00			
	19,018,101 00	17,981,728 77	1,036,372 23	17,638,558 52
Stat. Minister of Labour—Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,695 80
Stat. Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11) . . . . .	10,132,196 60	10,132,196 60		7,775,254 17
Stat. Contributions to employee benefit plans . . . . .	1,293,000 00	1,293,000 00		1,307,000 00
	30,465,297 44	29,428,925 21	1,036,372 23	26,746,508 49
<b>Canada Labour Relations Board</b>				
5 Program expenditures . . . . .	2,568,000 00	2,216,751 11	351,248 89	2,306,081 47
Stat. Contributions to employee benefit plans . . . . .	190,000 00	190,000 00		190,000 00
	2,758,000 00	2,406,751 11	351,248 89	2,496,081 47
<b>Information Canada</b>				
Expenditures from appropriations not required for 1976-77 . . . . .				10,503,198 91
Total . . . . .	33,223,297 44	31,835,676 32	1,387,621 12	39,745,788 87

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
<b>Department</b>						
	1976-77	29,429	49	2,144		31,524
	1975-76	26,747	97	2,098		28,748
<b>Canada Labour Relations Board</b>						
	1976-77	2,407	6	480		2,881
	1975-76	2,496	7	472		2,961
<b>Information Canada</b>						
	1976-77					
	1975-76	10,503	1			10,502
<b>Total</b>						
	1976-77	31,836	55	2,624		34,405
	1975-76	39,746	105	2,570		42,211

## Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Mediation and conciliation services . . . . .	1,423	1,360		6			1,423	1,366
Research and program development . . . . .	6,671	5,983		13	80	79	6,751	6,075
General labour services . . . . .	3,854	3,360		99			3,854	3,459
International and provincial relations . . . . .	451	519		2			451	521
Policy administration . . . . .	1,683	1,780		11	25	25	1,708	1,816
Operational administration . . . . .	3,731	3,667	41	23			3,772	3,690
Special income support programs . . . . .					1,081	1,077	1,081	1,077
Payments of compensation respecting public service employees and merchant seamen . . . . .	10,116	10,120			16	12	10,132	10,132
Contributions to employee benefit plan . . . . .	1,293	1,293					1,293	1,293
	29,222	28,082	41	154	1,202	1,193	30,465	29,429
Less: receipts credited to revenue . . . . .		49						49
Add: services provided by other departments . . . . .	2,144	2,144					2,144	2,144
Total cost of program . . . . .	31,366	30,177	41	154	1,202	1,193	32,609	31,524
Canada Labour Relations Board								
Canada Labour Relations Board . . . . .	2,749	2,389	9	18			2,758	2,407
Less: receipts credited to revenue . . . . .	5	6					5	6
Add: services provided by other departments . . . . .	480	480					480	480
Total cost of program . . . . .	3,224	2,863	9	18			3,233	2,881

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1976-77	1976-77	1975-76
	Appropriations	Expenditures	Expenditures
Grants to International Institute for Labour Studies at Geneva, Switzerland, including grants to Canadian scholars to work at the Institute . . . . .	25	25	25
Grants for special research studies in the labour field . . . . .	55	54	55
Grant to Labour College of Canada . . . . .	25	25	25
Payments of adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, leather footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable . . . . .	1,081	1,077	544
Merchant Seamen Compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school (R.S. c. M-11) . . . . .	16	12	13
Expenditures not required for current year . . . . .			19
Total . . . . .	1,202	1,193	681



## Net Expenditure by Program and Standard Object

(in thousand of dollars)

STANDARD OBJECT	Department	Canada Labour Relations Board	Information Canada	Total
(1) Salaries and wages . . . . .	11,998 <b>10,380</b> <i>11,234</i>	1,899 <b>1,687</b> <i>1,613</i>	<i>4,773</i>	13,897 <b>12,067</b> <i>17,620</i>
(1) Other personnel costs . . . . .	11,447 <b>11,327</b> <i>8,041</i>	190 <b>190</b> <i>190</i>	<i>570</i>	11,637 <b>11,517</b> <i>8,801</i>
(2) Transportation and communications . . . . .	1,046 <b>1,189</b> <i>982</i>	282 <b>214</b> <i>233</i>	<i>659</i>	1,328 <b>1,403</b> <i>1,874</i>
(3) Information . . . . .	814 <b>279</b> <i>514</i>	85 <b>46</b> <i>59</i>	<i>11</i>	899 <b>325</b> <i>584</i>
(4) Professional and special services . . . . .	2,999 <b>3,791</b> <i>3,494</i>	146 <b>117</b> <i>244</i>	<i>1,284</i>	3,145 <b>3,908</b> <i>5,022</i>
(5) Rentals . . . . .	86 <b>121</b> <i>96</i>	43 <b>27</b> <i>36</i>	<i>169</i>	129 <b>148</b> <i>301</i>
(6) Purchased repair and upkeep . . . . .	28 <b>34</b> <i>25</i>	1	<i>16</i>	29 <b>34</b> <i>41</i>
(7) Utilities, materials and supplies . . . . .	430 <b>454</b> <i>382</i>	88 <b>90</b> <i>80</i>	<i>274</i>	518 <b>544</b> <i>736</i>
(9) Construction and acquisition of machinery and equipment . . . . .	41 <b>154</b> <i>627</i>	9 <b>18</b> <i>27</i>	<i>83</i>	50 <b>172</b> <i>737</i>
(10) Grants, contributions and other transfer payments . . . . .	1,202 <b>1,193</b> <i>681</i>			1,202 <b>1,193</b> <i>681</i>
(12) All other expenditures . . . . .	374 <b>507</b> <i>671</i>	15 <b>18</b> <i>14</i>	<i>3,066</i>	389 <b>525</b> <i>3,751</i>
(1-12) Total . . . . .	30,465 <b>29,429</b> <i>26,747</i>	2,758 <b>2,407</b> <i>2,496</i>	<i>10,905</i>	33,223 <b>31,836</b> <i>40,148</i>
(13) Less: receipts and revenues credited to the vote . . . . .			<i>402</i>	<i>402</i>
Total net expenditures . . . . .	30,465 <b>29,429</b> <i>26,747</i>	2,758 <b>2,407</b> <i>2,496</i>	<i>10,503</i>	33,223 <b>31,836</b> <i>39,746</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold face type** are 1976-77 expenditures.Amounts in *italic type* are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Canada Labour Relations Board	Deposit and Trust Accounts
<b>FINANCIAL RESOURCES USED FOR -</b>				
Budgetary and other—				
Operating expenditures	30,471	28,082	2,389	
Capital expenditures	172	154	18	
Grants, contributions and other transfer payments	1,193	1,193		
Sums credited to revenue	55	49	6	
Sub-total	31,891	29,478	2,413	
Non-budgetary transactions—				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada				
Equity capital invested by Canada				
Acquisition of inventories				
Other reductions in liabilities and increases in assets	341			341
Total financial resources used	32,232	29,478	2,413	341
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>				
Budgetary allocations used—				
Annual appropriations	20,199	17,982	2,217	
Statutory appropriations	11,637	11,447	190	
Receipts credited to appropriations				
Sums credited to revenue	55	49	6	
Sales				
Other				
Depreciation charged as an expenditure				
Sub-total	31,891	29,478	2,413	
Non-budgetary transactions—				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada				
Equity capital realized				
Decrease in inventories				
Other increases in liabilities or reduction in assets	314			314
Total financial resources provided	32,205	29,478	2,413	314
Net financial resources used or net financial resources provided (—)	27	nil	nil	27

## Revenues

	1976-77	1975-76
Department		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure . . . .	4,982 09	19,075 31
Services and service fees . . . . .	1,595 42	3,381 02
Proceeds from sales . . . . .	212 00	453 52
Miscellaneous . . . . .	41,886 45	73,732 39
Total . . . . .	\$48,675 96	\$96,642 24

1976-77	1975-76
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Canada Labour Relations Board  
Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure . . . . .	309 45	\$1,557 62
B Proceeds from sales . . . . .	4,449 00	5,036 25
C Miscellaneous . . . . .	999 11	
Total . . . . .	\$5,757 56	\$6,593 87

1976-77
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## Details

Non-Tax Revenue—	
A Refunds of previous years' expenditure . . . . .	310
B Proceeds from sales: sale of transcripts and tape recordings of proceedings of public hearings . . . . .	4,449
C Miscellaneous . . . . .	999
Total . . . . .	\$5,758

1976-77	1975-76
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## Information Canada

## Comparative Summary

Non-Tax Revenue—	
Refunds of previous years' expenditure . . . . . \$	\$1,162 62

# SECTION 13

**1976-77  
PUBLIC ACCOUNTS**

## **Manpower and Immigration**

**Department  
Immigration Appeal Board  
Unemployment Insurance Commission**

### **CONTENTS**

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## **MANPOWER AND IMMIGRATION**

### **Department**

#### **Objectives**

##### **ADMINISTRATION PROGRAM**

- To provide direction and efficient and timely service to the Department, direct the operations of the regional offices and ensure that requirements of other departments and agencies are fulfilled on time.

##### **DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM**

- To further the economic growth of Canada by endeavouring to ensure that the supply of manpower matches the demand qualitatively, quantitatively and geographically.

##### **IMMIGRATION PROGRAM**

- To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

##### **PLANNING AND RESEARCH PROGRAM**

- To ensure that departmental policies and programs are developed, planned and altered as necessary to make the maximum contribution to the attainment of the departmental goals. To provide information and analyses vital to the effective operation of discretionary programs.

### **Immigration Appeal Board**

#### **Objective**

- To make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds.

### **Unemployment Insurance Commission**

#### **Objectives**

##### **ANNUITIES PROGRAM**

- To administer contracts entered into under the Government Annuities Act.

##### **ADMINISTRATION PROGRAM**

- To provide short-term financial relief and other assistance to workers eligible under the Unemployment Insurance Act, 1971.

# Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures .....	\$ 32,926,000 00			
1b .....	634,000 00			
1d To authorize the transfer of \$1,528,999 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 10 .....	1,528,999 00			
Transfer from Treasury Board Vote 5 contingencies .....	930,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	1,126,300 00			
	37,145,300 00	35,833,065 27	1,312,234 73	34,778,556 59
Stat. Minister of Manpower and Immigration—Salary and motor car allowance .....	21,999 84	21,999 84		25,655 82
Stat. Contributions to employee benefit plans .....	1,790,000 00	1,790,000 00		1,719,000 00
	38,957,299 84	37,645,065 11	1,312,234 73	36,523,212 41
<b>DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM</b>				
5 Operating expenditures, and:				
(a) Payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act:				
(b) Payments to provinces pursuant to contracts entered into under section 5 of the Adult Occupational Training Act in respect of innovative, developmental or experimental activities undertaken by the provinces to improve manpower training and				
(c) Recoverable expenditures on behalf of the Unemployment Insurance Act, 1971 .....	\$436,653,000 00			
5b .....	7,314,000 00			
5c .....	2,000,000 00			
5d To authorize the transfer of \$7,100,000 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of .....	3,379,000 00			
Transfer from Vote 10 .....	7,100,000 00			
Transfer from Treasury Board Vote 10 student summer employment .....	4,984,568 00			
	461,430,568 00	456,195,108 48	5,235,459 52	419,793,542 19
10 Contributions and:				
(a) Payments to municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community;				
(b) To authorize the Minister, pursuant to a special cooperative project respecting training agreed to by a province, to pay training allowances under section 7 of the Adult Occupational Training Act, to trainees in that province, at a rate less than the minimum rate set out in section 8 of the Act .....	\$ 321,457,000 00			
10b .....	78,892,000 00			
10c .....	98,000,000 00			
Transfer from Treasury Board Vote 10 student summer employment .....	355,000 00			
	498,704,000 00			
Less transfer to:				
Vote 1 .....	\$ 1,528,999 00			
Vote 5 .....	7,100,000 00			
Vote 15 .....	2,069,999 00			
Vote 20 .....	799,999 00			
	11,498,997 00			
	487,205,003 00	463,693,525 59	23,511,477 41	423,576,540 91
Stat. Contributions to employee benefit plans .....	13,076,000 00	13,076,000 00		12,794,000 00
Stat. Refunds of amounts credited to revenue in previous years .....	4,943 83	4,943 83		1,337 84
	961,716,514 83	932,969,577 90	28,746,936 93	856,165,420 94

Appropriations and Expenditures—Concluded

Vote		1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
		\$	\$	\$	\$
IMMIGRATION PROGRAM					
15	Program expenditures and contributions .....	\$ 50,190,000 00			
	15b .....	3,476,000 00			
	15d To authorize the transfer of \$2,069,999 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1976, for the purposes of this Vote .....				1 00
	Transfer from Vote 10 .....	2,069,999 00			
	Transfer from Treasury Board Vote 5 contingencies .....	381,000 00			
			56,117,000 00		
			54,177,229 20	1,939,770 80	51,548,935 02
Stat.	Contributions to employee benefit plans .....		3,764,000 00		3,761,000 00
Stat.	Write-off of active assets .....		972,592 03		369,284 24
Stat.	Refunds of amounts credited to revenue in previous years .....		4,871 36		20,342 57
			60,858,463 39	1,939,770 80	55,699,561 83
PLANNING AND RESEARCH PROGRAM					
20	Program expenditures and the grants listed in the Estimates ..	\$ 9,925,000 00			
	20b .....	47,000 00			
	20d To authorize the transfer of \$799,999 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1976, for the purposes of this Vote .....				1 00
	Transfer from Vote 10 .....	799,999 00			
			10,772,000 00		
			9,219,613 02	1,552,386 98	7,244,710 23
Stat.	Contributions to employee benefit plans .....		708,000 00		501,000 00
			11,480,000 00	1,552,386 98	7,745,710 23
			1,073,012,278 06	1,039,460,948 62	33,551,329 44
					956,133,905 41
Immigration Appeal Board					
25	Program expenditures .....	1,838,000 00	1,509,439 32	328,560 68	1,968,098 89
Stat.	Contributions to employee benefit plans .....	136,000 00	136,000 00		245,000 00
			1,974,000 00	328,560 68	2,213,098 89
Unemployment Insurance Commission					
ANNUITIES PROGRAM					
	Program expenditures .....	1,806,000 00	1,796,236 59	9,763 41	1,482,675 82
Stat.	Contributions to employee benefit plans .....	151,000 00	151,000 00		157,000 00
Stat.	Payments under the Supplementary Retirement Benefits Act .....	10,438 12	10,438 12		7,980 00
Stat.	Government annuities—Payment required to maintain reserve, Government Annuities Act (R.S. c. G-6) .....	4,744,752 98	4,744,752 98		
		6,712,191 10	6,702,427 69	9,763 41	1,647,655 82
ADMINISTRATION PROGRAM					
Stat.	Government's contribution to the Unemployment Insurance Account (R.S. c. U-2) .....	1,683,304,317 00	1,683,304,317 00		852,360,555 00
Stat.	Government's contribution in respect of fishermen's benefits (R.S. c. U-2) .....	38,657,519 00	38,657,519 00		23,895,827 00
		1,721,961,836 00	1,721,961,836 00		876,256,382 00
		1,728,674,027 10	1,728,664,263 69	9,763 41	877,904,037 82
Total .....		2,803,660,305 16	2,769,770,651 63	33,889,653 53	1,836,251,042 12

**Total Cost of Programs**

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	Accommodation provided by this department	
<b>Department</b>						
ADMINISTRATION .....	1976-77	37,645	136	2,595		40,104
	1975-76	36,523	50	2,643		39,116
DEVELOPMENT AND UTILIZATION OF MANPOWER .....	1976-77	932,970	2,572	25,437		955,835
	1975-76	856,165	4,059	18,405		870,511
IMMIGRATION .....	1976-77	58,919	1,371	6,300		63,848
	1975-76	55,700	713	5,329		60,316
PLANNING AND RESEARCH .....	1976-77	9,927	18	527		10,436
	1975-76	7,746	1	774		8,519
Total department .....	1976-77	1,039,461	4,097	34,859		1,070,223
	1975-76	956,134	4,823	27,151		978,462
Immigration Appeal Board .....	1976-77	1,645		473		2,118
	1975-76	2,213	6	640		2,847
<b>Unemployment Insurance Commission</b>						
ANNUITIES .....	1976-77	6,702	1	357		7,058
	1975-76	1,648		338		1,986
ADMINISTRATION .....	1976-77	1,721,962	644			1,721,318
	1975-76	876,256				876,256
Total Unemployment Insurance Commission .....	1976-77	1,728,664	645	357		1,728,376
	1975-76	877,904		338		878,242
Grand total .....	1976-77	2,769,770	4,742	35,689		2,800,717
	1975-76	1,836,251	4,829	28,129		1,859,551

**Programs by Activities**

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
General administration .....	6,968	6,884	16	29			6,984	6,913
Finance and administration .....	14,033	13,151	62	170			14,095	13,321
Information services .....	2,945	2,751	7	6			2,952	2,757
Personnel services .....	3,832	3,059	13	22			3,845	3,081
Regional administration .....	9,035	9,530	64	137			9,099	9,667
Canada manpower and immigration council .....	191	116	1				192	116
Contributions to employee benefit plans .....	1,790	1,790					1,790	1,790
	38,794	37,281	163	364			38,957	37,645
Less: receipts credited to revenue .....	136						136	136
Add: services provided by other departments .....	2,595	2,595					2,595	2,595
Total cost of program .....	41,253	39,740	163	364			41,416	40,104

Programs by Activities—Concluded  
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM								
Program administration .....	15,241	18,158	215	465			15,456	18,623
Canada manpower training program .....	293,234	293,390	61	13	263,208	248,780	556,503	542,183
Direct job creation .....	32,917	13,904	24	152	190,618	189,561	223,559	203,617
Other employment services .....	114,256	120,000	1,299	118	665	11,473	116,220	131,591
Other manpower development services .....	4,656	10,129	41	4	32,714	13,879	37,411	24,012
Contributions to employee benefit plans .....	13,076	13,076					13,076	13,076
Refunds of amounts previously credited to revenue .....	5	5					5	5
	473,385	468,662	1,640	752	487,205	463,693	962,230	933,107
Less: receipts and revenues credited to the vote .....	513	137					513	137
	472,872	468,525	1,640	752	487,205	463,693	961,717	932,970
Less: receipts credited to revenue .....	2,572	2,572					2,572	2,572
Add: services provided by other departments .....	25,437	25,437					25,437	25,437
Total cost of program .....	495,737	491,390	1,640	752	487,205	463,693	984,582	955,835
IMMIGRATION PROGRAM								
Program administration .....	3,578	4,839	18	125		11	3,596	4,975
Recruitment and selection .....	18,510	18,267	28	15		43	18,538	18,325
Enforcement and control .....	27,883	27,833	175	53		18	28,058	27,904
Settlement .....	2,568	93			3,357	2,881	5,925	2,974
Contributions to employee benefit plans .....	3,764	3,764					3,764	3,764
Write-off of active assets .....	972	972					972	972
Refunds of amounts credited to revenue in previous years .....	5	5					5	5
	57,280	55,773	221	193	3,357	2,953	60,858	58,919
Less: receipts credited to revenue .....	755	1,371					755	1,371
Add: services provided by other departments .....	6,300	6,300					6,300	6,300
Total cost of program .....	62,825	60,702	221	193	3,357	2,953	66,403	63,848
PLANNING AND RESEARCH PROGRAM								
Program administration .....	662	538	12	15			674	553
Strategic planning and evaluation .....	1,628	1,052	4				1,632	1,052
Research .....	2,407	2,121	16	2	50	7	2,473	2,130
Labour market analysis and forecasts .....	3,608	3,008	25	19			3,633	3,027
Occupational and career analysis and development .....	2,161	2,298	29	3			2,190	2,301
National demographic policy secretariat .....	170	156					170	156
Contributions to employee benefit plans .....	708	708					708	708
	11,344	9,881	86	39	50	7	11,480	9,927
Less: receipts credited to revenue .....	18	18					18	18
Add: services provided by other departments .....	527	527					527	527
Total cost of program .....	11,853	10,390	86	39	50	7	11,989	10,436
Immigration Appeal Board								
Administration and support services .....	1,964	1,644	10	1			1,974	1,645
Add: services provided by other departments .....	473	473					473	473
Total cost of program .....	2,437	2,117	10	1			2,247	2,118
Unemployment Insurance Commission								
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act .....	1,801	1,796	5				1,806	1,796
Contributions to superannuation .....	151	151					151	151
Payments under The Supplementary Retirement Benefits Act .....	10	10					10	10
Government annuities—Payment required to maintain reserve, government annuities Act, (R.S. c. G.6.) .....					4,745	4,745	4,745	4,745
	1,962	1,957	5		4,745	4,745	6,712	6,702
Less: receipts credited to revenue .....		1						1
Add: services provided by other department .....	357	357					357	357
Total cost of program .....	2,319	2,313	5		4,745	4,745	7,069	7,058
ADMINISTRATION PROGRAM								
Government's contribution to the Unemployment Insurance Account .....					1,683,304	1,683,304	1,683,304	1,683,304
Government's contribution in respect of fishermen's benefits .....					38,658	38,658	38,658	38,658
					1,721,962	1,721,962	1,721,962	1,721,962
Less: receipts credited to revenue .....						644		644
Total cost of program .....					1,721,962	1,721,318	1,721,962	1,721,318



**Grants, Contributions and Other Transfer Payments**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
<b>DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM</b>			
Payments of training allowances under section 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.....	197,900	194,811	181,185
Payments to employers under agreements entered into by the Minister of Manpower and Immigration with employers, groups or associations of such employers, and provinces in connection with the Canada Manpower Industrial Training Program.....	59,520	59,511	48,706
Payments to individuals under the Manpower Mobility Regulations, section 6, Trainee Travel.....	5,428	5,347	5,087
Payments in accordance with section 10 of the Adult Occupational Training Act for Manpower Training Research Projects.....	250	31	158
Payments to organizations or individuals in support of activities complementary to the development and utilization of manpower.....	17,026	15,329	14,126
Payments to municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community.....	190,593	175,429	123,909
Frontier College of Canada.....	110	100	100
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Manpower and Immigration with the Provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of farm labour pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements.....	4,900	3,438	3,462
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives.....	1,141	679	1,320
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.....	9,647	8,782	12,959
Opportunities for Youth Program—Contributions.....	25	2	32,299
Co-operative education.....	220		
Job experience training.....	445	234	266
	<b>487,205</b>	<b>463,693</b>	<b>423,577</b>
<b>IMMIGRATION PROGRAM</b>			
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants.....	1,000	843	5,392
Contributions to immigrant welfare organizations.....	960	925	944
Adjustment assistance related to Special Immigration Movements.....	1,397	1,185	
<i>Expenditures not required for the current year</i> .....	3,357	2,953	123
			<b>6,459</b>
<b>PLANNING AND RESEARCH PROGRAM</b>			
Grants for manpower research and development.....	50	7	41
	50	7	41
<b>Total department</b> .....	<b>490,612</b>	<b>466,653</b>	<b>430,077</b>
<b>Unemployment Insurance Commission</b>			
<b>ANNUITIES PROGRAM</b>			
Government Annuities—Payment required to maintain reserve, Government Annuities Act (R.S. c. G-6).....	4,745	4,745	
<b>ADMINISTRATION PROGRAM</b>			
Government's contribution to the Unemployment Insurance Account.....	1,683,304	1,683,304	852,360
Government's contribution in respect of fishermen's benefits.....	38,658	38,658	23,896
	<b>1,726,707</b>	<b>1,726,707</b>	<b>876,256</b>
<b>Grand total</b> .....	<b>2,217,319</b>	<b>2,193,360</b>	<b>1,306,333</b>

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Development and Utilization of Manpower Program	Immigra- tion Program	Planning and Research Program	Total Depart- ment	Immigra- tion Appeal Board	Unemploy- ment Insurance Commission	Total
(1) Salaries and wages .....	20,446 <b>19,655</b> <i>16,657</i>	143,441 <b>140,538</b> <i>122,245</i>	40,488 <b>39,875</b> <i>34,301</i>	7,102 <b>6,121</b> <i>4,442</i>	211,477 <b>206,189</b> <i>177,645</i>	1,360 <b>1,264</b> <i>1,585</i>	1,505 <b>1,566</b> <i>1,218</i>	214,342 <b>209,019</b> <i>180,448</i>
(1) Other personnel costs .....	1,798 <b>1,826</b> <i>1,754</i>	13,278 <b>13,566</b> <i>13,117</i>	5,394 <b>5,778</b> <i>5,600</i>	712 <b>710</b> <i>502</i>	21,182 <b>21,880</b> <i>20,973</i>	136 <b>136</b> <i>245</i>	211 <b>172</b> <i>179</i>	21,529 <b>22,188</b> <i>21,397</i>
(2) Transportation and communications .....	2,916 <b>2,039</b> <i>2,157</i>	13,619 <b>11,414</b> <i>10,881</i>	6,154 <b>4,835</b> <i>4,433</i>	574 <b>316</b> <i>254</i>	23,263 <b>18,604</b> <i>17,725</i>	187 <b>137</b> <i>147</i>	48 <b>45</b> <i>10</i>	23,498 <b>18,786</b> <i>17,882</i>
(3) Information .....	1,371 <b>1,332</b> <i>624</i>	1,197 <b>1,047</b> <i>1,373</i>	1,074 <b>646</b> <i>361</i>	206 <b>506</b> <i>245</i>	3,848 <b>3,531</b> <i>2,603</i>	55 <b>15</b>	7	3,910 <b>3,531</b> <i>2,618</i>
(4) Professional and special services .....	9,359 <b>6,814</b> <i>7,904</i>	296,791 <b>298,162</b> <i>280,394</i>	2,357 <b>2,530</b> <i>2,393</i>	2,205 <b>1,735</b> <i>1,712</i>	310,712 <b>309,241</b> <i>292,403</i>	91 <b>46</b> <i>137</i>	165 <b>139</b> <i>218</i>	310,968 <b>309,426</b> <i>292,758</i>
(5) Rentals .....	684 <b>1,834</b> <i>884</i>	1,439 <b>897</b> <i>832</i>	148 <b>241</b> <i>228</i>	85 <b>72</b> <i>44</i>	2,356 <b>3,044</b> <i>1,988</i>	9 <b>4</b> <i>18</i>	<b>10</b> <i>2</i>	2,365 <b>3,058</b> <i>2,008</i>
(6) Purchase repair and upkeep .....	479 <b>1,797</b> <i>4,452</i>	194 <b>83</b> <i>46</i>	10 <b>15</b> <i>27</i>	11 <b>11</b> <i>3</i>	694 <b>1,895</b> <i>4,528</i>	32 <b>21</b> <i>10</i>	4 <b>1</b>	730 <b>1,917</b> <i>4,538</i>
(7) Utilities, materials and supplies .....	1,739 <b>1,972</b> <i>1,523</i>	3,332 <b>2,906</b> <i>2,755</i>	610 <b>823</b> <i>844</i>	408 <b>420</b> <i>419</i>	6,089 <b>6,121</b> <i>5,541</i>	91 <b>33</b> <i>51</i>	20 <b>22</b> <i>20</i>	6,200 <b>6,176</b> <i>5,612</i>
(9) Construction and acquisition of machinery and equipment .....	163 <b>364</b> <i>553</i>	1,640 <b>752</b> <i>946</i>	221 <b>193</b> <i>619</i>	86 <b>39</b> <i>84</i>	2,110 <b>1,348</b> <i>2,202</i>	10 <b>1</b> <i>4</i>	5 <b>2</b> <i>1</i>	2,125 <b>1,351</b> <i>2,207</i>
(10) Grants, contributions and other transfer payments ..		487,205 <b>463,693</b> <i>423,577</i>	3,357 <b>2,953</b> <i>6,459</i>	50 <b>7</b> <i>41</i>	490,612 <b>466,653</b> <i>430,077</i>		1,726,707 <b>1,726,707</b> <i>876,256</i>	2,217,319 <b>2,193,360</b> <i>1,306,333</i>
(12) All other expenditures .....	2 <b>12</b> <i>15</i>	94 <b>49</b> <i>114</i>	1,045 <b>1,030</b> <i>435</i>	41 <b>1</b> <i>435</i>	1,182 <b>1,092</b> <i>564</i>	3 <b>3</b> <i>1</i>	2	1,187 <b>1,095</b> <i>565</i>
(1-12) Total .....	38,957 <b>37,645</b> <i>36,523</i>	962,230 <b>933,107</b> <i>856,280</i>	60,858 <b>58,919</b> <i>55,700</i>	11,480 <b>9,927</b> <i>7,746</i>	1,073,525 <b>1,039,598</b> <i>956,249</i>	1,974 <b>1,645</b> <i>2,213</i>	1,728,674 <b>1,728,664</b> <i>877,904</i>	2,804,173 <b>2,769,907</b> <i>1,836,366</i>
(13) Less: receipts and revenues credited to the vote .....		513 <b>137</b> <i>115</i>			513 <b>137</b> <i>115</i>			513 <b>137</b> <i>115</i>
Total net expenditures .....	38,957 <b>37,645</b> <i>36,523</i>	961,717 <b>932,970</b> <i>856,165</i>	60,858 <b>58,919</b> <i>55,700</i>	11,480 <b>9,927</b> <i>7,746</i>	1,073,012 <b>1,039,461</b> <i>956,134</i>	1,974 <b>1,645</b> <i>2,213</i>	1,728,674 <b>1,728,664</b> <i>877,904</i>	2,803,660 <b>2,769,770</b> <i>1,836,251</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold face** type are 1976-77 expenditures.Amounts in *italic* type are 1975-76 expenditures.

# Departmental Summary

(in thousands of dollars)

	Total	Department	Immigration Appeal Board	Advances to Posts and Loans to Em- ployees on Posting Abroad	Unem- ployment Insurance Com- mission	Assisted Passage Loans	U.I.C. Out- standing Warrants	Security Held in Trust	Deposit and Trust Account Guaran- tee Fund	Annuity, Insurance and Pension Accounts	Contracts Holdbacks and Suspense Accounts
<b>FINANCIAL RESOURCES</b>											
<b>USED FOR—</b>											
Budgetary and other—											
Operating expenditures.....	575,198	571,597	1,644		1,957						
Capital expenditures.....	1,349	1,348	1								
Grants, contributions and other transfer payments.....	2,193,360	466,653			1,726,707						
Sums credited to revenue.....	4,742	3,874		20	645	203					
Sub-total.....	2,774,649	1,043,472	1,645	20	1,729,309	203					
Non-budgetary transactions—											
Increase in accounts receivable											
Decrease in accounts payable...											
Other loans made to third parties											
Other repayments of loans received from third parties....											
Amounts advanced by Canada	1,262			130		1,132					
Equity capital invested by Canada.....											
Acquisition of inventories.....											
Other reductions in liabilities and increases in assets.....	3,841,949				3,632,299		108,261	90	3,058	93,432	4,809
Total financial resources used.....	6,617,860	1,043,472	1,645	150	5,361,608	1,335	108,261	90	3,058	93,432	4,809
<b>FINANCIAL RESOURCES</b>											
<b>PROVIDED FROM—</b>											
Budgetary allocations used—											
Annual appropriations.....	1,022,424	1,019,119	1,509		1,796						
Statutory appropriations.....	1,747,346	20,342	136		1,726,868						
Receipts credited to appropriations	137	137									
Sums credited to revenue.....	4,742	3,874		20	645	203					
Sales.....											
Other.....											
Depreciation charged as an expenditure											
Sub-total.....	2,774,649	1,043,472	1,645	20	1,729,309	203					
Non-budgetary transactions—											
Decrease in accounts receivable											
Increase in accounts payable....											
Other repayments of loans made to third parties.....											
Other loans received from third parties											
Repayments of amounts advanced by Canada.....	1,956			162		1,794					
Equity capital realized.....											
Decrease in inventories.....											
Other increases in liabilities or reduction in assets.....	4,050,792				3,833,604		118,081	90	3,257	92,823	2,937
Total financial resources provided....	6,827,397	1,043,472	1,645	182	5,562,913	1,997	118,081	90	3,257	92,823	2,937
Net financial resources used or net financial resources provided (-)....	-209,537	nil	nil	-32	-201,305	-662	-9,820	nil	-199	609	1,872

## Revenues

	1976-77	1975-76
<b>Department</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments .....	229,901 88	105,353 46
B Refunds of previous years' expenditure ..	2,350,336 35	3,862,005 92
C Services and service fees .....	41,065 96	37,593 07
Proceeds from sales .....		5,745 00
D Miscellaneous .....	1,475,654 55	818,123 13
Total .....	<u>\$ 4,096,958 74</u>	<u>\$ 4,828,820 58</u>

1976-77

## Details

Non-Tax Revenue—		
A Return on investments:		
Development and Utilization of Manpower—		
rentals .....	2,902	
Immigration—interest on posting loans		
\$19,775; interest on assisted passage loans		
\$202,878; interest on settlers loans \$652;		
interest on Czech student loans \$1,835;		
rentals \$1,860 .....	227,000	229,902
B Refunds of previous years' expenditures:		
Department Administration—sundries .....	136,052	
Development and Utilization of Manpower—		
refunds of Canada manpower training		
allowances \$483,300; Canada manpower		
training purchases \$317,018; Canada man-		
power industrial training \$110,885; Canada		
manpower mobility allowances \$9,384;		
local initiatives program \$707,542; oppor-		
tunities for youth program \$18,945; local		
employment assistance program \$75,379;		
outreach program \$60,054; agriculture		
manpower agreements \$4,404; recovery of		
bad debts \$11,927; salary \$16,628; sundries		
\$128,818 .....	1,944,284	
Immigration—repatriation (distressed Cana-		
dians) \$313; Czechoslovakian students loans		
\$6,560; assistance to immigrants \$57,202;		
transportation assistance to Canadian citizens		
and settlers \$8,117; recovery of bad debts		
\$2,542; assisted passage flight expenditures		
\$152,428; sundries \$24,777 .....	251,939	
Planning and Research—sundries \$18,061 .....	18,061	2,350,336
C Services and service fees:		
Immigration—fees for special services \$34;		
rebate on cables and telegrams \$41,032 .....		41,066
D Miscellaneous:		
Development and Utilization of Manpower—		
industrial training contract holdback		
adjustments \$497,712; local initiatives con-		
tract holdback adjustments \$125,281; sun-		
dries \$1,892 .....	624,885	
Immigration—deportation and detention		
expenses \$300,408; fines and forfeitures		
\$529,413; sundries \$20,949 .....	850,770	
Total .....	<u>1,475,655</u>	
	<u>\$4,096,959</u>	

## Unemployment Insurance Commission

## Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure ..	1,353 76	808 10
B Miscellaneous .....	643,970 19	8,028,632 97
Total .....	<u>\$ 645,323 95</u>	<u>\$ 8,029,441 07</u>

1976-77

## Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure .....		1,354
B Miscellaneous UIC—fines \$641,019, unidenti-		
fied items \$2,951 .....		643,970
Total .....		<u>\$ 645,324</u>

## Appendix 1

### Manpower and Immigration Working Capital Advance for Advances to Posts and to Employees on Posting Abroad

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
Advances—Employee loans .....	\$211,948	\$243,455	Working Capital Advance .....	\$211,948	\$243,455

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for preceding year)

	1977	1976	
Opening Balance April 1, 1976 .....		\$243,455	\$231,650
Employee loans .....	\$130,366	\$130,366	\$183,340
Employee loan repayments .....		\$373,821	\$414,990
Advances to posts credited .....	\$161,873	\$161,873	\$171,535
		\$211,948	\$243,455

Note—Advances for rental security deposits and posts abroad were transferred to the Department of External Affairs during 1971/72. Interest of \$19,775 was credited to Return on Investments.

## Appendix 2

### Assisted Passage Loan Fund

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
Loans outstanding .....	3,527,144	4,212,582	Working Capital Advance .....	3,527,144	4,189,819
Reconciliation .....		22,763			
	\$3,527,144	\$4,189,819		\$3,527,144	\$4,189,819

STATEMENT OF OPERATIONS FOR THE  
YEAR ENDED MARCH 31, 1977  
(with comparative figures for preceding year)

	1977	1976	
Opening Balance April 1, 1976 .....		\$4,189,819	\$3,091,528
Loans granted .....		1,131,822	2,076,769
		5,321,641	5,168,297
Loan repayments .....	\$821,905	\$609,199	
Loans written off .....	972,592	369,279	
		1,794,497	978,478
		\$3,527,144	\$4,189,819

Note—Interest of \$202,878 was credited to Return of Investments. Interest receivable on loans at March 31, 1977 amounted to \$137,593. 6,043 loans were deleted under authority of Section 18 of the Financial Administration Act.



## Appendix 3

## Unemployment Insurance Commission

(Established by the Unemployment Insurance Act, 1971)

## Unemployment Insurance Account

## BALANCE SHEET AS AT DECEMBER 31

ASSETS	1976	1975	LIABILITIES	1976	1975
Current			Current		
Cash .....	\$ 525,135	\$ 584,820	Unredeemed warrants .....	\$ 123,849,335	\$ 151,143,865
Deposit with the Receiver General for Canada .....	209,005,536	86,390,893	Accounts payable and accrued liabilities .....	33,441,841	34,412,181
Accounts receivable:			Amounts payable to the department of National Revenue .....	51,999,921	
Benefit overpayments, net (Note 4) .....	16,036,433	9,636,613	Advances from Canada .....	1,150,534,275	1,699,761,264
Other .....	10,857,554	8,835,633		1,359,825,372	1,885,317,310
	26,893,987	18,472,246	<b>SURPLUS (DEFICIT)</b>		
Benefit payments recoverable from Canada	1,327,385,382	1,683,304,317	Balance at beginning of year .....	(96,565,034)	(417,885,162)
			Add: Excess of revenue over expenditure for the year .....	300,549,702	321,320,128
			Balance at end of year .....	203,984,668	(96,565,034)
	\$ 1,563,810,040	\$ 1,788,752,276		\$ 1,563,810,040	\$ 1,788,752,276

The accompanying notes are an integral part of the financial statements.

Certified correct:

F. GODBOUT

Executive Director Finance and Administration

Approved:

J. L. MANION

Chairman

## Appendix 3—Continued

## Unemployment Insurance Commission—Continued

## Unemployment Insurance Account—Continued

STATEMENT OF REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED DECEMBER 31

	1976	1975
<b>REVENUE</b>		
Premiums from employers and employees .....	\$ 2,475,997,659	\$ 1,953,056,722
<i>Deduct:</i>		
Premiums from fishermen, to be transferred to revenue of Canada under section 146 of the Act .....	2,949,931	4,294,795
	2,473,047,728	1,948,761,927
Penalties—Section 47 of the Act .....	1,818,484	1,293,769
	2,474,866,212	1,950,055,696
<b>EXPENDITURE</b>		
Benefits (Appendix 1) (Note 3) .....	3,331,933,614	3,129,666,256
<i>Deduct:</i>		
Cost of benefits paid to fishermen, provided for by statute under section 146 of the Act .....	28,852,088	23,577,480
Amount recoverable from Canada under section 136 of the Act .....	1,327,385,382	1,683,304,317
	1,356,237,470	1,706,881,797
	1,975,696,144	1,422,784,459
Excess of revenue over net expenditure before the following items .....	499,170,068	527,271,237
<i>Deduct:</i>		
Administration expense as per statement .....	206,855,011	191,890,289
Interest on advances, net (Note 6) .....	(8,234,645)	14,060,820
	198,620,366	205,951,109
Excess of revenue over expenditure .....	\$ 300,549,702	\$ 321,320,128

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ADMINISTRATION EXPENSE  
FOR THE YEAR ENDED DECEMBER 31

	1976	1975
Salaries, wages and other personnel costs .....	\$ 150,530,322	\$ 132,971,082
Professional and special services .....	18,383,945	17,244,220
Rentals .....	18,190,641	15,296,823
Transportation and communications .....	13,342,175	13,460,684
Utilities, materials and supplies .....	6,108,717	8,701,345
Purchased repairs and upkeep .....	1,298,230	3,851,559
Information .....	847,880	289,148
Construction and acquisition of machinery and equipment .....	507,047	1,298,173
Other .....	83,576	83,028
	209,292,533	193,196,062
<i>Less: Amounts recovered</i> .....	2,437,522	1,305,773
Administration expense charged to the Unemployment Insurance Account .....	\$ 206,855,011	\$ 191,890,289

The accompanying notes are an integral part of the financial statements.

SCHEDULE OF BENEFITS PAID  
AND GOVERNMENT COST OF PAYING BENEFITS  
FOR THE YEAR ENDED DECEMBER 31

	1976		1975	
	Benefits Paid	Government Cost	Benefits Paid	Government Cost
<b>Benefits (Notes 2 &amp; 4)</b>				
Sickness .....	\$ 139,075,082	\$	\$ 125,665,970	\$
Special severance .....	18,029,798		5,827,179	
Maternity .....	139,486,441		102,031,985	
Post training .....	19,234,861	19,234,861	15,001,884	15,001,884
Fishing .....	28,852,088	28,852,088	23,577,480	23,577,480
Phase 1 .....				
—advance of benefits .....	2,689,497	557,126	35,058,304	15,500,493
Phase 2 .....				
—initial benefit period .....	1,397,812,682	308,320,093	1,390,141,077	614,532,377
Phase 3 .....				
—re-establishment of benefit period .....	753,793,448	166,313,585	706,339,244	312,246,430
Phase 4 .....				
—extended benefit period, duration of employment .....	312,108,600	312,108,600	287,433,761	287,433,761
Phase 4B .....				
—extended benefit period, national unemployment rate .....	347,112,397	347,112,397	301,312,997	301,312,997
Phase 5 .....				
—extended benefit period, regional unemployment rate .....	173,738,720	173,738,720	137,276,375	137,276,375
	\$ 3,331,933,614	\$ 1,356,237,470	\$ 3,129,666,256	\$ 1,706,881,797

## Appendix 3—Continued

## Unemployment Insurance Commission—Continued

## Unemployment Insurance Account—Continued

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1976

## 1. Accounting policies

## a) Basis of the Account

The Unemployment Insurance Account is part of the Government of Canada accounting entity. The Account is credited with amounts received under the Unemployment Insurance Act and with benefit payments recoverable from Canada under the Act. Receipts under the Act are paid into the Consolidated Revenue Fund.

Benefit payments, administration expenses and interest on advances are paid out of the Consolidated Revenue Fund and charged to the Unemployment Insurance Account.

Premiums collected from and benefits paid to fishermen are made through the Consolidated Revenue Fund.

## b) Revenue

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting employers and employees premiums. These premiums are transferred monthly on an estimated basis to the Unemployment Insurance Account and recorded on a cash basis. The estimate is determined from forecast of factors such as employment, coverage, income and new entrants. Adjustment of the difference between the actual premium amount computed and the estimated premium amount transferred is made in the following year and remitted to or reimbursed by the Commission subsequent to the year end. At December 31, 1976, \$52 million of which \$24 million pertained to 1975 was to be reimbursed and is recorded as amounts payable.

All other revenues are recorded on an accrual basis except for penalties under section 47 of the Act which are recorded when received.

## c) Expenditures

Benefit payments are recorded on a cash basis less the net of benefit overpayments which are established yearly.

Administration expenditures are recorded on an accrual basis.

## d) Fixed assets

The Commission follows the practice of charging to the cost of administration, all purchases of machinery and equipment in the year of acquisition.

## e) Unredeemed warrants

Unredeemed warrants represent benefits issued during the past three years which had not been presented for payments at December 31, 1976. Warrants unredeemed for more than three years are applied to reduce benefit expenditure in the following year.

## 2. Legislative change

Pursuant to Bill C-69, S.C. 1974-75, C-80, effective January 1, 1976, the calculation to determine the "Government cost of paying benefit" was changed from the excess of the average national rate of unemployment for the year over a fixed percentage to the excess over a percentage based on the average for the past ninety-six months ended on the 30th day of June in the immediately preceding year. This change had the effect of reducing the 1976 "Government cost of paying benefit" by approximately \$475 million, thus increasing the expenditure and reducing the excess of revenue over expenditure of the Unemployment Insurance Account by the same amount.

## 3. Estimated overpayments

The Commission is responsible for exercising financial control to ensure the initial and continuing eligibility of approximately 3 million individual claimants to whom benefits were paid in 1976, while providing prompt and efficient service to those who are entitled to receive benefits under the Unemployment Insurance Act.

Because of the large number of claimants to be monitored, control procedures are selective rather than universal in application and the requirement for prompt service has influenced the Commission to rely mainly upon control activities which take place after claimants have begun to receive benefits. It is therefore possible in these circumstances that some benefits could be paid to claimants who are not entitled to these benefits. Although the Commission has been increasing its efforts to improve adjudication by interviewing selected claimants at the time or very shortly after they file claims, the effectiveness of this program still needs to be improved and the integration with the Department of Manpower and Immigration will assist in this regard.

Based upon the results of a statistical sample of claimants to whom benefits were paid in 1976, the Commission has established that it has paid benefits to claimants who were not entitled to such benefits and that the amount of such overpayments not previously identified by the Commission's regular control activities is most likely to be approximately \$95 million. These overpayments, which are included in the cost of benefits on the statement of Revenue and Expenditure, are in addition to an amount of \$5 million also included in that figure which represents the net loss on overpayments identified by the control procedures referred to above. In addition, the results of the sample indicate that in a significant number of instances, the Commission did not completely adhere to its administrative procedures in the processing of continuing benefit payments and that some part of the amounts so paid could represent further overpayments.

## 4. Benefit overpayments, net

	1976	1975
Benefit overpayments consists of:		
Balance as established at December 31	\$ 36,461,396	\$ 30,771,431
<i>Deduct:</i>		
Allowance for uncollectible amounts ....	15,901,867	13,563,193
Estimated amount pertaining to		
Canada .....	4,523,096	7,571,625
	20,424,963	21,134,818
	<u>\$ 16,036,433</u>	<u>\$ 9,636,613</u>

In addition to the increase in the balance of benefit overpayments established, \$2.7 million (\$2.6 million in 1975) of uncollected benefit overpayments were written off during the year under authority of section 175(2) of the Unemployment Insurance Regulations.

## 5. Benefits

The Government cost of Unemployment Insurance benefits paid under phases 1, 2 and 3 is based on the national rate of unemployment in excess of an established rate which for 1976 was 22% (44% in 1975). The cost of all other phases are entirely charged to the Government, except for sickness, special severance and maternity benefit payments which are the responsibility of the Commission.

## 6. Interest on advances, net

	1976	1975
Interest consists of:		
Interest on deposit with the Receiver		
General for Canada .....	\$ 9,735,772	\$ 4,975,632
Less: Interest on advances from		
Canada .....	1,501,127	19,036,452
	<u>\$ 8,234,645</u>	<u>\$ (14,060,820)</u>

**Appendix 3—Concluded****Unemployment Insurance Commission—Concluded**

AUDITOR GENERAL OF CANADA

**Unemployment Insurance Account—Concluded**Ottawa, Ontario  
September 30, 1977**7. Comparative figures**

Certain figures for the previous year have been reclassified to conform to the current year's presentation.

**8. Subsequent event**

On May 9th, 1977, Bill C-52 was passed by Parliament. This Act provides for the consideration of certain unemployment benefit entitlements. Pursuant to this Act, approximately \$19 million of benefits were paid subsequent to May 9 to persons 65 years of age and over, or with dependents, who had established an initial benefit period prior to January 4, 1976. This enactment recognized the acquired rights of persons whose benefits were terminated because of the repeal of former sections of the Act and the substitution of new provisions (Bill C-69, January 4, 1976). As benefit payments are on a cash basis, no provision was made at December 31, 1976.

THE HONOURABLE BUD CULLEN, P.C., M.P.  
MINISTER OF EMPLOYMENT AND IMMIGRATION  
OTTAWA, ONTARIO

I have examined the balance sheet of the Unemployment Insurance Account as at December 31, 1976 and the statements of revenue and expenditure and of administration expense for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1976 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 1 applied on a basis consistent with that of the preceding year.

As explained in Note 3 to the financial statements, the Commission has established that it has paid benefits to claimants who were not entitled to such benefits and that in a significant number of instances it has not completely adhered to its administrative procedures in establishing the continuing eligibility of claimants. The Commission is seeking ways to improve financial controls and to verify more effectively the initial and continuing eligibility of claimants. My Office will monitor the results achieved by the Commission in improving this aspect of its operations.

J. J. MACDONELL  
*Auditor General of Canada*

## Appendix 4

## Government Annuities Account

(Established by the Government Annuities Act)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Deposit with the Receiver General for Canada .....	\$ 1,156,353,720	\$ 1,164,180,984	Accounts payable .....	\$ 253,129	\$ 259,024
Accrued interest due from Canada .....	84,168,961	84,494,757	Actuarial surplus due to Canada (Note 3) ..	1,934,845	3,023,369
Accounts receivable .....	633,529	689,453	Unpaid annuities, as per statement .....	1,238,968,236	1,246,082,801
	\$ 1,241,156,210	\$ 1,249,365,194		\$ 1,241,156,210	\$ 1,249,365,194

The accompanying notes are an integral part of the financial statements.

Certified correct:

F. GODBOUT  
Executive Director,  
Finance and Administration,  
Unemployment Insurance Commission

Approved:

C. C. TUCK  
Chairman,  
Unemployment Insurance Commission

STATEMENT OF UNPAID ANNUITIES  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year		
As previously reported .....	\$ 1,241,338,048	\$ 1,251,544,167
Prior years' adjustment (Note 3) .....	4,744,753	(7,768,122)
As restated .....	1,246,082,801	1,243,776,045
Excess of expense over revenue (revenue over expense) for the year .....	7,114,565	(2,306,756)
Balance at end of year .....	\$ 1,238,968,236	\$ 1,246,082,801
Balance at end of year comprises:		
Annuity holders' premiums and accrued inter- est for unmatured annuities .....	\$ 608,940,626	\$ 627,324,266
Present value of matured annuities .....	630,027,610	618,758,535
	\$ 1,238,968,236	\$ 1,246,082,801

The accompanying notes are an integral part of the financial statements.

STATEMENT OF REVENUE AND EXPENSE  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Revenue		
Interest .....	\$84,163,613	\$ 84,494,757
Premiums .....	3,871,808	3,990,616
Other .....	24,079	16,610
	88,059,500	88,501,983
Expense		
Annuities paid .....	87,113,648	85,325,259
Refunds of premiums .....	5,915,151	5,523,469
Other .....	210,421	91,252
	93,239,220	90,939,980
Excess of expense over revenue before actuarial valuation .....	5,179,720	2,437,997
Actuarial valuation—Surplus (Deficit) as provided in section 15 of the Act and to be paid to Canada (Note 3) .....	1,934,845	(4,744,753)
Excess of expense over revenue (revenue over expense) for the year .....	\$ 7,114,565	\$(2,306,756)

The accompanying notes are an integral part of the financial statements.



## Appendix 4—Concluded

## Government Annuities Account—Concluded

STATEMENT OF ADMINISTRATIVE EXPENDITURE  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Salaries, wages and employee benefits .....	\$1,697,164	\$1,433,895
Professional and special services .....	229,610	221,697
Computer services paid to the Unemployment Insurance Commission .....	179,039	169,512
Rentals .....	136,804	129,436
Transportation and communications .....	44,942	10,173
Utilities, materials and supplies .....	25,762	20,135
Total expenditure .....	<u>\$2,313,321</u>	<u>\$1,984,848</u>
Total expenditure provided by:		
Manpower and Immigration Vote 30 .....	\$1,794,883	\$1,481,868
Manpower and Immigration Statutory Vote, contributions to employee benefit plans .....	161,438	164,980
Government departments which provided certain major services without charge .....	357,000	338,000
	<u>\$2,313,321</u>	<u>\$1,984,848</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Authorization and purpose

The Government Annuities Account was established by the Government Annuities Act c. G6, R.S. and modified by the Government Annuities Improvement Act 1974-75-76, c. 83.

The purpose of the Account was to assist Canadians to provide for their later years by the purchase of Government annuities. The Improvement Act, assented to December 20, 1975, increased the rate of return and flexibility of Government Annuity contracts and the discontinued future sales of annuities.

The Account is administered under the Unemployment Insurance Commission annuities program of the Department of Manpower and Immigration.

## 2. Significant accounting policies

## a) Accounting system

The accounts of the Government Annuities Account are maintained on an accrual basis.

## b) Calculation of unpaid annuities

In accordance with section 15 of the Government Annuities Improvement Act, the liability outstanding at the end of each fiscal year in respect of annuity contracts is calculated on the basis of such rate or rates of interest and mortality tables, and in such manner, as is prescribed by regulation.

If at the end of any fiscal year the liability calculated according to the above-mentioned paragraph exceeds or is less than the balance of the Government Annuities Account, the actuarial deficit or surplus resulting is credited or charged to the Consolidated Revenue Fund.

## c) Revenue for the year

Revenue for the year included accrued interest calculated yearly on the balance of unpaid annuities, on the basis of such rate or rates of interest and mortality tables, and in such manner, as is prescribed by regulation.

## d) Administration expenditures

Included in the reported expenditures, are amounts for services provided without charge by other government departments. Acquisitions of furniture and equipment are expensed in the year of acquisition.

## 3. Change in accounting policies—actuarial valuation

Effective March 31, 1977, the surplus or deficit resulting from actuarial valuations will be recorded in the year in which they arise. To give effect to this change, the accounts have been adjusted retroactively. The balance of unpaid annuities at March 31, 1975, as previously reported, has been reduced by \$7,768,122 representing the actuarial surpluses arising prior to that date and due to Canada (Note 2b).

The accounts for the year ended March 31, 1976, have been restated to include the actuarial deficit of \$4,744,753 due from Canada (Note 2b) arising at that date, by decreasing the actuarial surplus due to Canada on the Balance Sheet and by a corresponding decrease in the excess of expense over revenue for the year ended March 31, 1976.

The opening balance of unpaid annuities at April 1, 1976 has been increased to reflect the change referred to above.

## 4. Comparative figures

Certain 1976 figures have been reclassified to conform to the 1977 presentation.

Ottawa, Ontario  
September 1, 1977

THE HONOURABLE BUD CULLEN, P.C., M.P.  
MINISTER OF EMPLOYMENT AND IMMIGRATION  
OTTAWA, ONTARIO

I have examined the balance sheet of the Government Annuities Account administered by the Unemployment Insurance Commission as at March 31, 1977 and the statements of revenue and expense, unpaid annuities and administrative expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Government Annuities Account as at March 31, 1977 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting for actuarial valuation referred to in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada

# SECTION 14

## 1976-77 PUBLIC ACCOUNTS

### National Defence

#### CONTENTS

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## NATIONAL DEFENCE

### Objective

#### DEFENCE SERVICES PROGRAM

- The objective of the Department of National Defence is to ensure the security of Canada and to contribute to the maintenance of world peace.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
DEFENCE SERVICES PROGRAM				
1 Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$6,331,768,000 for the purposes of Votes 1, 5, 10 and 15 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$3,216,112,852 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government department and agencies and other government and authority to spend revenues, as authorized by Treasury Board, received during the year for the purposes of any of the said votes . . . . .	\$2,463,716,000 00			
Transfer from Treasury Board Vote 10 student summer employment . . . . .	7,552,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	2,050,000 00			
Transfer from Treasury Board Vote 17c employment creating projects . . . . .	9,681,715 00			
	2,482,999,715 00			
Less transfer to Vote 5 . . . . .	43,429,106 00	2,439,570,609 00	2,433,048,055 56	6,522,553 44
5 Capital expenditures . . . . .	\$425,725,000 00			
5b To authorize the transfer of \$30,241,106 from National Defence Vote 1, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of . . . . .	9,033,894 00			
5d To authorize the transfer of \$13,188,000 from National Defence Vote 1, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of . . . . .	2,591,000 00			
Transfer from Vote 1 . . . . .	43,429,106 00	480,779,000 00	477,188,689 55	3,590,310 45
10 The grants listed in the Estimates, contributions in support of defence scientific research, contributions for emergency preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and, in accordance with section 3 of the Defence appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes . . . . .	30,695,148 00	27,349,990 06	3,345,157 94	30,817,616 06
15 Defence Construction (1951) Limited—Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board . . . . .	5,690,000 00	5,001,645 00	688,355 00	4,575,000 00
Stat. Minister of National Defence—Salary and motor car allowance . . . . .	20,753 96	20,753 96		25,654 82
Stat. Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan . . . . .	12,516 30	12,516 30		10,624 95
Stat. Payments under Parts I-IV of the Defence Services Pension Continuation Act and the Supplementary Retirement Benefits Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contributions under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect to the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account . . . . .	376,713,441 62	376,713,441 62		366,492,938 48
Stat. Contributions to employee benefit plans . . . . .	45,410,000 00	45,410,000 00		45,331,000 00
Stat. Federal Court awards . . . . .	129,169 36	129,169 36		146,927 23
Total . . . . .	3,379,020,638 24	3,364,874,261 41	14,146,376 83	2,973,680,284 64



Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Defence Services . . . . .	1976-77	3,364,874	15,379	48,209	289,411	3,687,115
	1975-76	2,973,680	5,122	45,241	242,522	3,256,321

Note: Total cost of programs column does not include expenditures from Special Accounts established to receive revenues from the sale of materiel, surplus lands, buildings and materials. Expenditures from the Special Accounts were as follows:

	\$000
1976-77 . . . . .	4,850
1975-76 . . . . .	7,081

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Land and tactical air forces . . . . .	679,590	681,663	188,182	194,133			867,772	875,796
Maritime forces . . . . .	520,329	519,193	124,744	118,087			645,073	637,280
Air defence forces . . . . .	267,429	268,108	18,808	14,306			286,237	282,414
Military support forces . . . . .	356,333	354,273	50,917	53,447			407,250	407,720
Military training services . . . . .	409,363	407,099	75,348	77,049			484,711	484,148
Scientific, engineering and supply services . . . . .	196,212	197,306	18,571	17,732			214,783	215,038
Policy direction, operational command and management services . . . . .	204,404	201,909	5,789	2,435	30,708	27,363	240,901	231,707
Military pension, pension contributions and other benefits . . . . .	331,210	331,210			45,503	45,503	376,713	376,713
Civilian pension contributions and other employee benefits . . . . .	45,410	45,410					45,410	45,410
	3,010,280	3,006,171	482,359	477,189	76,211	72,866	3,568,850	3,556,226
Less: receipts and revenues credited to the vote . . . . .	188,249	191,352	1,580				189,829	191,352
	2,822,031	2,814,819	480,779	477,189	76,211	72,866	3,379,021	3,364,874
Less: receipts credited to revenue . . . . .	13,000	15,379					13,000	15,379
Add: services provided by other departments . . . . .	47,609	48,209					47,609	48,209
accommodation provided by this department . . . . .	225,574	289,411					225,574	289,411
Total cost of program . . . . .	3,082,214	3,137,060	480,779	477,189	76,211	72,866	3,639,204	3,687,115

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditure
DEFENCE SERVICES PROGRAM			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968) . . . . .	12	12	11
Civil pensions and annuities:			
Mrs. Mary Whittington . . . . .			
Mrs. Eleanor F. Nixon . . . . .	1	1	1
Conference of Defence Associations . . . . .	85	85	85
Army Cadet League of Canada . . . . .	67	67	67
Air Cadet League of Canada . . . . .	67	67	67
Navy League of Canada . . . . .	67	67	67
Royal Canadian Naval Association . . . . .	5	5	
Naval Officers Association . . . . .	14	14	13
Royal Canadian Air Force Association . . . . .	18	18	18
Royal Canadian Navy Benevolent Fund . . . . .	2	2	2
Royal Canadian Air Force Benevolent Fund . . . . .	7	7	7
Rifle Associations . . . . .	90	90	87
Military and United Services Institutes . . . . .	16	16	13
Canadian Universities—Military studies . . . . .	350	343	231
Contributions to NATO infrastructure and military budgets . . . . .	27,707	24,384	24,435
Materiel produced for transfer as mutual aid . . . . .	100	85	162
Contributions to provinces and municipalities for emergency preparedness purposes . . . . .	1,500	1,500	1,500
University Research Contributions . . . . .	600	600	2,350
Payment; under Parts I-IV of the Defence Services Pension Continuation Act (R.S. c. D-3) . . . . .	8,478	8,478	8,665
Payments under the Supplementary Retirement Benefits Act . . . . .	37,025	37,025	24,550
Expenditures not required for the current year . . . . .			1,713
Total . . . . .	76,211	72,866	64,044

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1976-77	Expenditures 1976-77	Expenditures 1975-76
(1) Salaries and wages . . . . .	471,083	484,594	433,345
(1) Other personnel costs . . . . .	55,300	56,919	56,688
(1) Pay of the forces . . . . .	1,140,850	1,149,308	1,023,043
(1) Other personnel costs . . . . .	110,710	84,675	90,691
(1) Government contribution to military pension funds . . . . .	331,210	331,210	333,278
(2) Transportation and communications . . . . .	144,223	134,687	113,834
(3) Information . . . . .	13,221	10,426	10,344
(4) Professional and special services . . . . .	147,985	147,176	129,311
(5) Rentals . . . . .	27,548	25,916	23,092
(6) Purchased repair and upkeep . . . . .	195,654	182,008	176,918
(7) Utilities, materials and supplies . . . . .	429,698	417,279	375,395
(8) Construction and acquisition of land, buildings and equipment . . . . .	70,325	61,007	58,809
(9) Construction and acquisition of machinery and equipment . . . . .	339,443	386,430	270,811
(10) Grants, contributions and other transfer payments . . . . .	76,211	72,866	64,044
(12) All other expenditures . . . . .	15,389	11,725	11,306
(1-12) Total . . . . .	3,568,850	3,556,226	3,170,909
(13) Less: receipts and revenues credited to the vote . . . . .	189,829	191,352	197,229
Total net expenditures . . . . .	3,379,021	3,364,874	2,973,680

## Departmental Summary

(in thousands of dollars)

	Total	Department	Departmental Accountable Advances and Authorized Loans	Central Mortgage and Housing Corporation Loans	Defence Construction (1951) Limited	NATO	Deposit and Trust Accounts	Annuity, Insurance and Pension Accounts	Undisbursed Balances of Appropriations to Special Accounts	Suspense Accounts	Contractor Hold-backs
<b>FINANCIAL RESOURCES USED FOR—</b>											
Budgetary and other—											
Operating expenditures . . .	3,006,171	3,001,169			5,002						
Capital expenditures . . .	477,189	477,189									
Grants, contributions and other transfer payments . .	72,866	72,866									
Sums credited to revenue . .	15,379	15,379									
Sub-total . . . . .	3,571,605	3,566,603			5,002						
Non-budgetary transactions—											
Increase in accounts receivable . . . . .											
Decrease in accounts payable . . . . .											
Other loans made to third parties . . . . .											
Other repayments of loans received from third parties . . . . .											
Amounts advanced by Canada . . . . .	14					14					
Equity capital invested by Canada . . . . .											
Acquisition of inventories . . . . .											
Other reductions in liabilities and increases in assets . . . . .	323,290		87,641				29,709	194,034	5,169	3,743	2,994
<b>Total financial resources used . . . . .</b>	<b>3,894,909</b>	<b>3,566,603</b>	<b>87,641</b>		<b>5,002</b>	<b>14</b>	<b>29,709</b>	<b>194,034</b>	<b>5,169</b>	<b>3,743</b>	<b>2,994</b>
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>											
Budgetary allocations used—											
Annual appropriations . . .	2,942,588	2,937,586			5,002						
Statutory appropriations . .	422,286	422,286									
Receipts credited to appropriations . . . . .	191,352	191,352									
Sums credited to revenue . .	15,379	15,379									
Sales . . . . .											
Other . . . . .											
Depreciation charged as an expenditure . . . . .											
Sub-total . . . . .	3,571,605	3,566,603			5,002						
Non-budgetary transactions—											
Decrease in accounts receivable . . . . .											
Increase in accounts payable . . . . .											
Other repayments of loans made to third parties . . . . .											
Other loans received from third parties . . . . .											
Repayments of amounts advanced by Canada . . . . .	355			347		8					
Equity capital realized . . . .											
Decrease in inventories . . . .											
Other increases in liabilities or reduction in assets . . . . .	865,889		72,683				30,848	745,252	8,934	4,024	4,148
<b>Total financial resources provided . . . . .</b>	<b>4,437,849</b>	<b>3,566,603</b>	<b>72,683</b>	<b>347</b>	<b>5,002</b>	<b>8</b>	<b>30,848</b>	<b>745,252</b>	<b>8,934</b>	<b>4,024</b>	<b>4,148</b>
<b>Net financial resources used or net financial resources provided . . . . .</b>	<b>-542,940</b>	<b>nil</b>	<b>14,958</b>	<b>-347</b>	<b>nil</b>	<b>6</b>	<b>-1,139</b>	<b>-551,218</b>	<b>-3,765</b>	<b>-281</b>	<b>-1,154</b>

## Revenues

	1976-77	1975-76
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments . . . . .	973,613 29	983,338 61
B Refunds of previous years' expenditure . . . . .	2,366,026 08	4,007,527 35
C Miscellaneous . . . . .	12,039,537 36	130,645 71
Total . . . . .	\$15,379,176 73	\$5,121,511 67

1976-77

## Details

Non-Tax Revenue—		
A Return on investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation. . . . .	949,850	
Sundries . . . . .	23,763	973,613
B Refunds of previous years' expenditure:		
Refunds by the Government of the United States in respect of Canadian Forces contracts . . . . .	1,035,510	
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts . . . . .	1,330,516	2,366,026
C Miscellaneous:		
Payments received from United Nations in respect of peacekeeping operations . . . . .	10,277,753	
Payments received from Provincial Governments in respect of humanitarian assistance provided . . . . .	125,638	
Miscellaneous receipts . . . . .	1,636,147	12,039,538
Total . . . . .		\$15,379,177



## Appendix 1

## Canadian Forces Superannuation Account

STATEMENT OF TRANSACTIONS  
FOR THE YEAR ENDED MARCH 31, 1977

Balance as at March 31, 1976	\$6,456,829,754
------------------------------	-----------------

## RECEIPTS

Contributions by personnel	63,040,786
Contributions by the government	114,245,925
Actuarial liability adjustments	296,050,000
Interest	265,034,585
Other	690,206
	<u>739,061,502</u>
	<u>\$7,195,891,256</u>

## DISBURSEMENTS

Pension and retiring allowance payments	180,623,084
Cash termination allowance and return of contributions	7,194,588
Transfer to public service superannuation account (Treasury Board)	1,862,280
Other	44,625
	<u>189,724,577</u>
Balance as at March 31, 1977	<u>7,006,166,679</u>
	<u>\$7,195,891,256</u>

Note: Amendments to the Canadian Forces Superannuation Act provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amounts, by which the interest calculated at the revised rate exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1976-77, the additional interest amounted to \$202,588,217.46 and was charged to interest on the public debt and credited to the annual amortization charge of actuarial deficiencies.

## Appendix 2

## Regular Forces Death Benefit Account

STATEMENT OF TRANSACTIONS  
FOR THE YEAR ENDED MARCH 31, 1977

Balance as at March 31, 1976	\$26,329,312
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## RECEIPTS

Contributions by participants	3,441,722
Government's contribution	717,338
Single premiums payable by the Government in respect of Regular Forces participants who become entitled to a basic benefit of \$500 without contribution	129,580
Interest	1,902,097
	<u>6,190,737</u>
	<u>\$32,520,049</u>

## DISBURSEMENTS

Benefits paid in respect of participants who at the time of death were members of the Regular Forces or who were elective Regular Force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	4,309,127
Balance as at March 31, 1977	<u>28,210,922</u>
	<u>\$32,520,049</u>

## Appendix 3

## National Defence Working Capital Advance

## Accountable Advances and Loans to Employees Posted Abroad

(Authorized by Vote L 20b, Appropriation Act No. 1, 1976, effective 1 April 1976)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Advances (including standing advances):			Working capital advance . . . . .	14,958,131	
Canadian Forces bases and other units in Canada and Europe . . . . .	10,411,126				
Canadian Forces bases and other units outside Canada (except Canadian Forces Europe) . . .	3,697,952				
Canadian Government services officer, Lahr, Germany . . . . .	421,637				
Headquarters controlled advances . . . . .	340,045				
Defence Research Board and emergency planning Canada . . . . .	14,475				
Military Foreign Service Regulations—Posting loans . . . . .	72,896				
	\$14,958,131	\$		\$14,958,131	\$

## STATEMENT OF OPERATIONS

## FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Advances as at beginning of operations from Treasury Board Vote L 29g . . . . .	\$ 8,942,969	
Advances issued . . . . .	78,697,664	
	87,640,633	
Advances settled . . . . .	72,682,502	
Balance at March 31, 1977 . . . . .	\$14,958,131	\$

Note: During 1976-77, posting loans yielded interest amounting to \$2,947 which was credited to Non-tax Revenue—Return on Investments.



# SECTION 15

## 1976-77 PUBLIC ACCOUNTS

### National Health and Welfare

#### Department Medical Research Council Status of Women

#### CONTENTS

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# NATIONAL HEALTH AND WELFARE

## Department

### Objectives

#### ADMINISTRATION PROGRAM

- To provide central direction, management and service to the Department.

#### HEALTH CARE PROGRAM

- To develop, promote and implement measures for preservation and improvement of the health status of all Canadians within the ability of society to finance such measures.

#### MEDICAL SERVICES PROGRAM

- To promote, improve, and preserve the health of the Canadian citizens whose care, by legislation or custom, has been assigned to the Department.

#### HEALTH PROTECTION PROGRAM

- To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

#### FITNESS AND AMATEUR SPORT PROGRAM

- To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

#### INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

- To promote and improve the social security and social welfare of the people of Canada.

## Medical Research Council

### Objective

- To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

## Status of Women

### Objective

- To promote equal opportunities for women in all spheres of Canadian life.

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Note: In 1976-77, the National Council of Welfare and the Status of Women Adviser were transferred from the Income Security and Social Assistance Program to the Administration Program.

For comparative purposes the 1975-76 figures have been adjusted.

# Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and the grants listed in the Estimates.....	\$ 13,015,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	1,250,800 00			
	14,265,800 00	13,147,397 77	1,118,402 23	13,181,972 86
Stat. Minister of National Health and Welfare—Salary and motor car allowance .....	21,999 84	21,999 84		25,655 80
Stat. Contributions to employee benefit plans .....	858,000 00	858,000 00		834,000 00
	15,145,799 84	14,027,397 61	1,118,402 23	14,041,628 66
<b>HEALTH CARE PROGRAM</b>				
5 Operating expenditures .....	8,052,000 00	6,872,768 04	1,179,231 96	6,437,103 08
10 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$2,402,400 for contributions for the training of health personnel and \$11,945,570 for contributions for the improvement of health services and in support of research and demonstrations in the field of public health .....	\$ 13,571,000 00			
Transfer from Treasury Board Vote 10 student summer employment .....	660,000 00			
	14,231,000 00	11,183,801 25	3,047,198 75	11,684,691 08
Stat. Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8) ..	2,030,474,758 00	2,030,474,758 00		1,709,180,977 00
Stat. Contributions to the provinces under the Medical Care Act (R.S. c. M-8) .....	1,003,582,951 00	1,003,582,951 00		795,755,865 00
Stat. Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4) .....	24,050,427 18	24,050,427 18		20,000,000 00
Stat. Contributions to employee benefit plans .....	555,000 00	555,000 00		572,000 00
	3,080,946,136 18	3,076,719,705 47	4,226,430 71	2,543,630,636 16
<b>MEDICAL SERVICES PROGRAM</b>				
15 Operating expenditures and contributions .....	\$ 117,373,000 00			
Less transfer to Vote 60 .....	125,000 00			
	117,248,000 00	113,590,859 13	3,657,140 87	100,164,769 49
20 Capital expenditures .....	\$ 10,929,000 00			
Less transfer to Vote 25 .....	1,200,000 00			
	9,729,000 00	8,411,448 49	1,317,551 51	7,278,752 74
Stat. Contributions to employee benefit plans .....	5,455,992 00	5,455,992 00		5,104,000 00
Stat. Refunds of amounts credited to revenue in previous year .....	8,964 65	8,964 65		
	132,441,956 65	127,467,264 27	4,974,692 38	112,547,522 23
<b>HEALTH PROTECTION PROGRAM</b>				
25 Operating expenditures .....	\$ 51,531,000 00			
25b To authorize the transfer of \$550,000 from National Health and Welfare Vote 30, Appropriation Act No. 3, 1976, for the purposes of this Vote, and to provide a further amount of .....	14,948,000 00			
Transfer from Vote 30 .....	550,000 00			
25d To authorize the transfer of \$1,200,000 from National Health and Welfare Vote 20 and \$793,999 from National Health and Welfare Vote 30, Appropriation Act No. 3, 1976, for the purposes of this vote .....	1 00			
Transfer from Vote 20 .....	1,200,000 00			
Transfer from Vote 30 .....	793,999 00			
Transfer from Treasury Board Vote 10 student summer employment .....	59,746 00			
	69,082,746 00	64,981,109 05	4,101,636 95	45,819,078 86
26b To provide in the current and subsequent fiscal years for the indemnification of suppliers of swine flu vaccine under the swine flu immunization program, in accordance with agreements entered into with the said suppliers, up to an aggregate amount not to exceed \$10,000,000 in respect of any claims, as described in the agreements, attributable to the suppliers' negligence in the processing, testing, filling and packaging of the vaccine, and authority to pay taxed costs awarded by a court against the suppliers in connection with the said program other than taxed costs arising out of claims attributable to the aforementioned suppliers' negligence .....	1 00		1 00	

## Appropriations and Expenditures—Continued

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>HEALTH PROTECTION PROGRAM—Concluded</b>				
30 The grants listed in the Estimates and contributions . . . . .	\$ 6,134,000 00			
30d . . . . .	1 00			
Transfer from Treasury Board Vote 10 student summer employment . . . . .	457,254 00			
	6,591,255 00			
Less transfer to:				
Vote 25 . . . . . \$	1,343,999 00			
Vote 60 . . . . .	500,000 00			
	1,843,999 00			
	4,747,256 00	3,604,601 90	1,142,654 10	5,934,333 70
Stat. Contributions to employee benefit plans . . . . .	3,778,992 00	3,778,992 00		3,666,000 00
Expenditures from appropriations not required for 1976-77 . . . . .				16,439 91
	77,608,995 00	72,364,702 95	5,244,292 05	55,435,852 47
<b>FITNESS AND AMATEUR SPORT PROGRAM</b>				
35 Operating expenditures . . . . .	4,685,000 00	4,493,799 98	191,200 02	4,092,020 35
40 Contributions . . . . . \$	26,018,000 00			
Less transfer to Vote 60 . . . . .	125,000 00			
	25,893,000 00	25,522,087 55	370,912 45	17,323,066 60
Stat. Contributions to employee benefit plans . . . . .	211,992 00	211,992 00		218,000 00
	30,789,992 00	30,227,879 53	562,112 47	21,633,086 95
<b>INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM</b>				
45 Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan . . . . . \$	45,191,000 00			
45b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$95,027 . . . . .	1 00			
Transfer from Treasury Board Vote 5 contingencies . . . . .	842,454 00			
	46,033,455 00	43,230,046 17	2,803,408 83	38,976,306 88
50 The grants listed in the Estimates and contributions . . . . . \$	119,020,000 00			
50b . . . . .	17,858,000 00			
50d To extend the purposes of National Health and Welfare Vote 50, Appropriation Act No. 3, 1976—To authorize payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of the payments by the Governor in Council, such pay- ments being contributions towards the cost of ser- vices provided in the provinces to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities; and payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of the payments by the Governor in Coun- cil, such payments being to replace Canada Assist- ance Plan revenues lost by the provinces due to the operation of universal nursing home care benefit programs . . . . .	1 00			
	136,878,001 00	124,027,316 54	12,850,684 46	114,728,091 10
Stat. Family allowances payments . . . . .	1,979,770,192 04	1,979,770,192 04		1,957,512,893 13
Stat. Old age security payments . . . . .	3,318,918,639 40	3,318,918,639 40*		2,974,999,832 84**
Stat. Guaranteed income supplement payments . . . . .	1,017,128,455 00	1,017,128,455 00*		923,009,110 07**
Stat. Spouse's allowance payments . . . . .	100,626,292 00	100,626,292 00*		34,936,431 67
Stat. Old age assistance and blind and disabled persons allowances—Pay- ment of federal share . . . . .	970,748 04	970,748 04		1,744,021 02
Stat. Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act . . . . .	989,373,467 01	989,373,467 01		886,219,718 98
	3,382,024 00	3,382,024 00		3,229,658 00
Stat. Contributions to employee benefit plans . . . . .	7,593,081,273 49	7,577,427,180 20	15,654,093 29	6,935,356,063 69
	10,930,014,153 16	10,898,234,130 03	31,780,023 13	9,682,644,790 16

## Appropriations and Expenditures—Concluded

Vote		1976-77	1976-77	Unexpended	1975-76
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
<b>Medical Research Council</b>					
55	Operating expenditures.....	1,142,000 00	1,002,063 21	139,936 79	925,326 66
60	The grants listed in the Estimates.....	\$ 48,848,000 00			
	60b To authorize the transfer of \$125,000 from National Health and Welfare Vote 15, \$500,000 from National Health and Welfare Vote 30, \$125,000 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of.....	1,250,000 00			
	Transfer from Vote 15.....	125,000 00			
	Transfer from Vote 30.....	500,000 00			
	Transfer from Vote 40.....	125,000 00			
		50,848,000 00	50,848,000 00		47,434,000 00
Stat.	Contributions to employee benefit plans.....	72,000 00	72,000 00		71,000 00
		52,062,000 00	51,922,063 21	139,936 79	48,430,326 66
<b>Status of Women</b>					
65	Program expenditures, the grants listed in the Estimates, authority to establish the Advisory Council on the Status of Women and to appoint the members thereof in accordance with terms and conditions prescribed by the Governor in Council; and to deem the said Council to be (i) an agent of Her Majesty in Right of Canada, and (ii) a commission for the purposes of subsection 32(3) of the Public Service Superannuation Act; and the Government Employees Compensation Act shall apply to the staff and full-time members of the Advisory Council on the Status of Women and for the purposes of that Act such persons shall be deemed to be persons in the service of Her Majesty who are paid a direct wage by Her Majesty; and for the purposes of any regulations made pursuant to Section 7 of the Aeronautics Act the staff and full-time members of the Advisory Council on the Status of Women shall be deemed to be employees in the public service of Canada; and authority to establish the Office of the Co-ordinator, Status of Women, as a division of the public service of Canada, with the Co-ordinator to be appointed by the Governor in Council to hold office during pleasure, under such member of the Queen's Privy Council of Canada who may from time to time be designated by the Governor in Council, to co-ordinate policy with respect to the status of women and administer related programs.....	1,028,400 00	890,691 99	137,708 01	
Stat.	Contributions to employee benefit plans.....	27,800 00	27,800 00		
		1,056,200 00	918,491 99	137,708 01	
	Total.....	10,983,132,353 16	10,951,074,685 23	32,057,667 93	9,731,075,116 82

\* The breakdown of the Old Age Security Act payments into Old Age Security Guaranteed Income Supplement and Spouses Allowance are estimates.

\*\* These amounts do not include \$1,030,255 which was the closing balance in the Old Age Security Fund as of March 31, 1975 and was paid in 1975-76 (Old Age Security \$788,145 00 and Guaranteed Income Supplement \$242,110 00). The total payments in 1975-76 for Old Age Security, Guaranteed Income Supplement and Spouse's Allowance was \$3,933,975,629 58.

Total Cost of Program

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
<b>Department</b>						
ADMINISTRATION .....	1976-77	14,027	13	1,465		15,479
	1975-76	14,041	43	1,270		15,268
HEALTH CARE .....	1976-77	3,076,720	240	533		3,077,013
	1975-76	2,543,631	502	438		2,543,567
MEDICAL SERVICES .....	1976-77	127,467	26,192	5,342	2,825	109,442
	1975-76	112,548	22,373	4,743	2,690	97,608
HEALTH PROTECTION .....	1976-77	72,365	9,855	5,501	551	68,562
	1975-76	55,436	3,561	4,721	551	57,147
FITNESS AND AMATEUR SPORT .....	1976-77	30,228	393	193		30,028
	1975-76	21,633	403	261		21,491
INCOME SECURITY AND SOCIAL ASSISTANCE .....	1976-77	7,577,427	2,233	15,994		7,591,188
	1975-76	6,935,356	178	14,097		6,949,275
Total Department .....	1976-77	10,898,234	38,926	29,028	3,376	10,891,712
	1975-76	9,682,645	27,060	25,530	3,241	9,684,356
Medical Research Council .....	1976-77	51,922	151	150		51,921
	1975-76	48,430	167	129		48,392
Status of Women .....	1976-77	918		54		972
	1975-76					
Grand total .....	1976-77	10,951,074	39,077	29,232	3,376	10,944,605
	1975-76	9,731,075	27,227	25,659	3,241	9,732,748

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
Departmental executive .....	1,784	1,670	12	4	25	25	1,821	1,699
Advisory and support services .....	12,010	11,052	70	42			12,080	11,094
Departmental supply administration .....	539	528					539	528
Contributions to employee benefit plans .....	858	858					858	858
	15,191	14,108	82	46	25	25	15,298	14,179
Less: receipts and revenues credited to the vote .....	152	152					152	152
	15,039	13,956	82	46	25	25	15,146	14,027
Less: receipts credited to revenue .....		13						13
Add: services provided by other departments .....	1,465	1,465					1,465	1,465
Total cost of program .....	16,504	15,408	82	46	25	25	16,611	15,479
<b>HEALTH CARE PROGRAM</b>								
Program management .....	1,379	1,515	29	43			1,408	1,558
Personal health .....	1,406	1,037	5		832	817	2,243	1,854
Health care accessibility .....	1,686	1,872	7	3	3,034,059	3,034,058	3,035,752	3,035,933
Health manpower .....	662	237	2	1	26,360	26,240	27,024	26,478
Health services improvement .....	2,863	2,159	13	6	11,088	8,177	13,964	10,342
Contributions to employee benefit plans .....	555	555					555	555
	8,551	7,375	56	53	3,072,339	3,069,292	3,080,946	3,076,720
Less: receipts credited to revenue .....		240						240
Add: services provided by other departments .....	533	533					533	533
Total cost of program .....	9,084	7,668	56	53	3,072,339	3,069,292	3,081,479	3,077,013
<b>MEDICAL SERVICES PROGRAM</b>								
Administration .....	6,013	6,794	288	512			6,301	7,306
Civil aviation medicine .....	1,303	1,121	45	202			1,348	1,323
Public service health .....	4,516	4,674	155	152			4,671	4,826
Indian health services .....	71,537	69,618	6,470	5,511	2,092	593	80,099	75,722
Northern health services .....	23,917	22,886	2,665	1,880	100	271	26,682	25,307
Immigration medical services .....	2,183	2,253	7	1			2,190	2,254
Quarantine and regulatory services .....	1,451	1,253	27	110			1,478	1,363



**Programs by Activities—Concluded**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Department—Concluded</b>								
<b>MEDICAL SERVICES PROGRAM    <i>Concluded</i></b>								
Prosthetic services .....	3,370	3,382	42	43			3,412	3,425
Emergency health services .....	775	755	30				805	755
Contributions to employee benefit plans .....	5,456	5,456					5,456	5,456
	120,521	118,192	9,729	8,411	2,192	864	132,442	127,467
<i>Less: receipts credited to revenue</i> .....	22,878	26,192					22,878	26,192
<i>Add: services provided by other departments</i> .....	5,342	5,342					5,342	5,342
accommodation provided by this department .....	2,825	2,825					2,825	2,825
Total cost of program .....	105,810	100,167	9,729	8,411	2,192	864	117,731	109,442
<b>HEALTH PROTECTION PROGRAM</b>								
Food quality and hazards .....	12,155	12,946	311	569	5	5	12,471	13,520
Drug quality and hazards .....	18,361	18,829	658	438			19,019	19,267
Non-medical use of mood altering substances .....	4,421	4,035	15	70	4,742	3,600	9,178	7,705
Environmental quality and hazards .....	5,110	4,719	227	263			5,337	4,982
Laboratory health surveillance .....	20,875	17,255	254	287			21,129	17,542
Administration .....	6,153	5,084	543	486			6,696	5,570
Contributions to employee benefit plans .....	3,779	3,779					3,779	3,779
	70,854	66,647	2,008	2,113	4,747	3,605	77,609	72,365
<i>Less: receipts credited to revenue</i> .....	3,150	9,855					3,150	9,855
<i>Add: services provided by other departments</i> .....	5,501	5,501					5,501	5,501
services provided by this department .....	551	551					551	551
Total cost of program .....	73,756	62,844	2,008	2,113	4,747	3,605	80,511	68,562
<b>FITNESS AND AMATEUR SPORT PROGRAM</b>								
Promotion and communications .....					969	1,560	969	1,560
Resources development .....					17,599	9,276	17,599	9,276
Training .....					2,220	1,738	2,220	1,738
Competition .....					4,830	12,814	4,830	12,814
Program planning and management .....	4,665	4,456	20	38	275	134	4,960	4,628
Contributions to employee benefit plans .....	212	212					212	212
	4,877	4,668	20	38	25,893	25,522	30,790	30,228
<i>Less: receipts credited to revenue</i> .....		393						393
<i>Add: services provided by other departments</i> .....	193	193					193	193
Total cost of program .....	5,070	4,468	20	38	25,893	25,522	30,983	30,028
<b>INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM</b>								
Income security .....	46,277	43,881		270	6,416,443	6,416,443	6,462,720	6,460,594
Social assistance and services .....	7,398	7,034		38	1,123,067	1,110,866	1,130,465	1,117,938
Planning research and liaison .....	5,542	4,853		39	4,155	3,506	9,697	8,398
Administration .....	466	440					466	440
Contributions to employee benefit plans .....	3,382	3,382					3,382	3,382
	63,065	59,590		347	7,543,665	7,530,815	7,606,730	7,590,752
<i>Less: receipts and revenues credited to the vote</i> .....	13,649	13,325					13,649	13,325
	49,416	46,265		347	7,543,665	7,530,815	7,593,081	7,577,427
<i>Less: receipts credited to revenue</i> .....		2,233						2,233
<i>Add: services provided by other departments</i> .....	15,994	15,994					15,994	15,994
Total cost of program .....	65,410	60,026		347	7,543,665	7,530,815	7,609,075	7,591,188
<b>Medical Research Council</b>								
Administration .....	1,193	1,066	21	8			1,214	1,074
Grants and scholarships .....					50,848	50,848	50,848	50,848
	1,193	1,066	21	8	50,848	50,848	52,062	51,922
<i>Less: receipts credited to revenue</i> .....							151	151
<i>Add: services provided by other departments</i> .....	150	150					150	150
Total cost of program .....	1,343	1,216	21	8	50,848	50,697	52,212	51,921
<b>Status of Women</b>								
Advisory Council on the status of women .....	502	536					502	536
Office of the co-ordinator .....	443	267	8	12	75	75	526	354
Contributions to employee benefit plans .....	28	28					28	28
	973	831	8	12	75	75	1,056	918
<i>Add: services provided by other departments</i> .....	54	54					54	54
Total cost of program .....	1,027	885	8	12	75	75	1,110	972

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
Department			
ADMINISTRATION PROGRAM			
Grants to organizations supporting International Women's Year.....	25	25	100
	25	25	100
HEALTH CARE PROGRAM			
Grants to Health Organizations—			
Grant to Canadian Foundation on Alcohol and Drug Dependencies .....	15	15	15
Grant to Canadian Mental Health Association .....	25	25	25
Grant to Canadian Paraplegic Association .....	15	15	15
Grant to Canadian Public Health Association .....	7	7	7
Grant to Canadian Red Cross Society .....	10	10	10
Grant to Canadian Tuberculosis and Respiratory Disease Association .....	20	20	20
Grant to Health League of Canada .....	15	15	15
Grant to St. John Ambulance Association .....	20	20	20
Grant to Traffic Injury Research Foundation .....	25	25	25
Grant to Victorian Order of Nurses .....	20	20	20
Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8) .....	2,030,475	2,030,475	1,709,181
Amount to be credited to the Health Insurance Supplementary Fund, for payments in respect of the cost of insured services incurred by a person who through no fault of his own had lost or been unable to obtain coverage for insured services under the Hospital Insurance and Diagnostic Services Act and the Medical Care Act .....	1		
Contributions to the provinces pursuant to the Medical Care Act (R.S. c. M-8) .....	1,003,583	1,003,583	795,756
Contributions to provinces and territories to assist in an extended program for the training of health personnel, and commitments for the current fiscal year not to exceed a total amount of \$2,402,400 to be allocated as follows:			
Newfoundland .....	66	65	64
Prince Edward Island .....	22	18	20
Nova Scotia .....	92	85	85
New Brunswick .....	78	73	73
Quebec .....	627	627	621
Ontario .....	842	782	829
Manitoba .....	111	111	109
Saskatchewan .....	101	101	103
Alberta .....	189	179	162
British Columbia .....	263	142	186
Northwest Territories .....	7	7	
Yukon Territory .....	4		
	2,402	2,190	2,252
Less—Estimated amount required for commitments to fall due during the fiscal year as detailed above but not required for payments estimated at .....	92		
	2,310	2,190	2,252
Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4) .....	24,050	24,050	20,000
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health, and commitments for the current fiscal year not to exceed a total amount of \$11,945,570 .....	11,088	8,177	9,061
Student summer employment program .....	660	645	
Expenditures not required for the current year .....			200
	3,072,339	3,069,292	2,536,622
MEDICAL SERVICES PROGRAM			
Payments to hospitals and other institutions which care for Indians and Eskimos as contributions toward the construction of hospitals and related facilities .....	2,192	864	1,671
	2,192	864	1,671
HEALTH PROTECTION PROGRAM			
Grant to the United Nations Fund for drug abuse control .....	200	200	200
Contributions to National Food Distribution Centre .....	5	5	5
Contributions to support innovative projects dealing with the non-medical use of mood altering substances .....	2,245	1,395	2,981
Contributions to support research sociological and biomedical studies dealing with the non-medical use of mood altering substances .....	1,840	1,553	1,854
Contributions to support street agency and drug research projects dealing with the non-medical use of mood altering substances .....	457	452	894
	4,747	3,605	5,934
FITNESS AND AMATEUR SPORT PROGRAM			
Contributions to encourage, promote and develop fitness, amateur sport and physical recreation for Canadians:			
Promotion and communications .....	969	1,560	836
Resources development .....	17,599	9,276	7,347
Training .....	2,220	1,738	1,547
Competition .....	4,830	12,814	7,593
Program planning and management .....	275	134	
	25,893	25,522	17,323

**Grants, Contributions and Other Transfer Payments—Concluded**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department—Concluded</b>			
<b>INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM</b>			
Family allowances payments (R.S. c. F-1) .....	1,979,770	1,979,770	1,957,513
Old age security payments .....	3,318,919	3,318,919	2,975,000
Guaranteed income supplement payments .....	1,017,128	1,017,128	923,009
Spouse's allowance payments .....	100,626	100,626	34,936
Grants to assist in the development of provincial, municipal and voluntary family planning services and for specific projects in this area .....	1,750	1,750	1,750
Grants to welfare organizations—			
Canadian National Institute for the Blind .....	83	83	75
L'Association canadienne-française des aveugles .....	13	13	12
Canadian Association for the mentally retarded .....	83	83	75
Canadian Safety Council .....	82	82	75
Canadian Rehabilitation Council for the disabled .....	82	82	75
Canadian Council on children and youth .....	28	28	25
Canadian Council on social development .....	347	347	315
Canadian Association of schools of social work .....	55	55	
Canadian Coordinating Council of deafness .....	55	55	
Canadian Cerebral Palsy Association .....	12	12	
Canadian Council of rehabilitation workshops .....	23	23	
International Council on social welfare .....	10	10	
Canadian Committee to the International Council on social welfare .....	5	5	
Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder, including undischarged commitments under previous agreements .....	23,560	23,560	20,611
Contributions for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act .....	75	20	
Payments in accordance with agreements, to replace Canada Assistance Plan revenues lost by provinces due to the operation of universal nursing home care benefit programs .....	64,350	63,661	56,708
Contributions in accordance with agreements, toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities in the provinces of New Brunswick, Quebec, Ontario and the Yukon Territory .....	26,900	15,797	16,967
Canada assistance plan—Payments to the provinces (R.S. c. C-1), including residual payments under the Unemployment Assistance Act (R.S. c. U-1) .....	989,373	989,373	886,220
Blind persons allowances—Payment of federal share of allowances (R.S. c. B-7) .....	478	478	679
Disabled persons allowances—Payment of federal share of allowances (R.S. c. D-6) .....	510	510	1,089
Old age assistance—Payment of federal share of assistance (recoveries) .....	17 cr	17 cr	24 cr
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services .....	4,109	3,763	3,556
Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community (New Horizons) .....	11,116	11,108	11,323
Contributions to provinces under agreements entered into, in respect of guaranteed income experimental projects .....	3,570	3,120	2,844
Contributions to provinces, persons and organizations for the purpose of developing and implementing a welfare information system .....	570	371	45
Expenditures not required for current year .....			372
	7,543,665	7,530,815	6,893,250
<b>Total</b> .....	10,648,861	10,630,123	9,454,800
<b>Medical Research Council</b>			
Grants and scholarships in aid of research .....	50,848	50,848	47,434
<b>Status of Women</b>			
Grants to national women's organizations .....	75	75	
<b>Grand total</b> .....	10,699,784	10,681,046	9,502,234

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Health Care Program	Medical Services Program	Health Protection Program	Fitness and Amateur Sport Program	Income Security and Social Assistance Program	Total Depart- ment	Medical Research Council	Status of Women	Total
(1) Salaries and wages .....	9,830 <b>9,304</b> <i>8,044</i>	5,549 <b>4,869</b> <i>4,646</i>	54,562 <b>53,222</b> <i>47,865</i>	37,839 <b>36,744</b> <i>32,121</i>	2,013 <b>1,924</b> <i>1,866</i>	45,452 <b>43,382</b> <i>37,113</i>	155,245 <b>149,445</b> <i>131,655</i>	718 <b>610</b> <i>572</i>	278 <b>183</b> <i>183</i>	156,241 <b>150,238</b> <i>132,227</i>
(1) Other personnel costs .....	860 <b>863</b> <i>839</i>	555 <b>555</b> <i>572</i>	8,747 <b>8,815</b> <i>8,310</i>	3,779 <b>3,790</b> <i>3,676</i>	212 <b>212</b> <i>218</i>	3,382 <b>3,692</b> <i>3,502</i>	17,535 <b>17,927</b> <i>17,117</i>	72 <b>72</b> <i>71</i>	28 <b>28</b> <i>28</i>	17,635 <b>18,027</b> <i>17,188</i>
(2) Transportation and communica- tions .....	717 <b>696</b> <i>702</i>	750 <b>539</b> <i>568</i>	16,623 <b>15,878</b> <i>13,566</i>	2,067 <b>2,079</b> <i>2,001</i>	613 <b>519</b> <i>469</i>	3,832 <b>3,708</b> <i>3,668</i>	24,602 <b>23,419</b> <i>20,974</i>	162 <b>163</b> <i>182</i>	63 <b>20</b> <i>65</i>	24,827 <b>23,602</b> <i>21,156</i>
(3) Information .....	580 <b>546</b> <i>507</i>	277 <b>146</b> <i>132</i>	142 <b>41</b> <i>64</i>	1,368 <b>1,039</b> <i>337</i>	947 <b>168</b> <i>344</i>	1,639 <b>1,019</b> <i>775</i>	4,953 <b>2,959</b> <i>2,159</i>	48 <b>63</b> <i>34</i>	65 <b>39</b> <i>34</i>	5,066 <b>3,022</b> <i>2,193</i>
(4) Professional and special services ....	787 <b>802</b> <i>915</i>	1,141 <b>1,012</b> <i>862</i>	18,543 <b>18,719</b> <i>14,685</i>	6,677 <b>6,941</b> <i>5,510</i>	440 <b>1,304</b> <i>813</i>	6,390 <b>5,797</b> <i>5,702</i>	33,978 <b>34,575</b> <i>28,487</i>	113 <b>85</b> <i>61</i>	20 <b>24</b> <i>24</i>	34,111 <b>34,684</b> <i>28,548</i>
(5) Rentals .....	126 <b>133</b> <i>117</i>	82 <b>58</b> <i>46</i>	902 <b>860</b> <i>859</i>	401 <b>383</b> <i>403</i>	28 <b>77</b> <i>21</i>	532 <b>548</b> <i>369</i>	2,071 <b>2,059</b> <i>1,815</i>	22 <b>17</b> <i>18</i>	5 <b>17</b> <i>18</i>	2,098 <b>2,076</b> <i>1,833</i>
(6) Purchased repair and upkeep .....	1,235 <b>634</b> <i>1,931</i>	14 <b>14</b> <i>14</i>	744 <b>821</b> <i>609</i>	765 <b>804</b> <i>736</i>	13 <b>20</b> <i>14</i>	75 <b>74</b> <i>60</i>	2,846 <b>2,367</b> <i>3,384</i>	3 <b>2</b> <i>2</i>	2 <b>1</b> <i>2</i>	2,851 <b>2,370</b> <i>3,386</i>
(7) Utilities, materials and supplies .....	538 <b>584</b> <i>517</i>	183 <b>176</b> <i>152</i>	20,227 <b>19,789</b> <i>17,594</i>	17,903 <b>14,867</b> <i>2,757</i>	574 <b>444</b> <i>531</i>	1,696 <b>1,358</b> <i>1,838</i>	41,121 <b>37,218</b> <i>23,389</i>	50 <b>52</b> <i>49</i>	10 <b>39</b> <i>49</i>	41,181 <b>37,309</b> <i>23,438</i>
(8) Construction and acquisition of land, buildings and equipment .....			8,075 <b>5,043</b> <i>4,990</i>	17 <b>1</b> <i>1</i>			8,075 <b>5,060</b> <i>4,991</i>			8,075 <b>5,060</b> <i>4,991</i>
(9) Construction and acquisition of machinery and equipment .....	82 <b>46</b> <i>75</i>	56 <b>53</b> <i>14</i>	1,654 <b>3,368</b> <i>2,289</i>	2,008 <b>2,096</b> <i>1,923</i>	54 <b>38</b> <i>34</i>		3,854 <b>5,948</b> <i>4,935</i>	21 <b>8</b> <i>5</i>	8 <b>12</b> <i>5</i>	3,883 <b>5,968</b> <i>4,940</i>
(10) Grants, contributions and other transfer payments .....	25 <b>25</b> <i>100</i>	3,072,339 <b>3,069,292</b> <i>2,536,622</i>	2,192 <b>864</b> <i>1,671</i>	4,747 <b>3,605</b> <i>5,934</i>	25,893 <b>25,522</b> <i>17,323</i>	7,543,665 <b>7,530,815</b> <i>6,893,150</i>	10,648,861 <b>10,630,123</b> <i>9,454,800</i>	50,848 <b>50,848</b> <i>47,434</i>	75 <b>75</b> <i>75</i>	10,699,784 <b>10,681,046</b> <i>9,502,234</i>
(12) All other expenditures .....	518 <b>546</b> <i>436</i>	6 <b>47</b> <i>3</i>	31 <b>47</b> <i>46</i>	55 <b>17</b> <i>17</i>	3 <b>3</b> <i>3</i>	67 <b>12</b> <i>9</i>	674 <b>611</b> <i>511</i>	5 <b>2</b> <i>2</i>	502 <b>536</b> <i>513</i>	1,181 <b>1,149</b> <i>513</i>
(1-12) Total .....	15,298 <b>14,179</b> <i>14,183</i>	3,080,946 <b>3,076,720</b> <i>2,543,631</i>	132,442 <b>127,467</b> <i>112,548</i>	77,609 <b>72,365</b> <i>55,436</i>	30,790 <b>30,228</b> <i>21,633</i>	7,606,730 <b>7,590,752</b> <i>6,946,786</i>	10,943,815 <b>10,911,711</b> <i>9,694,217</i>	52,062 <b>51,922</b> <i>48,430</i>	1,056 <b>918</b> <i>918</i>	10,996,933 <b>10,964,551</b> <i>9,742,647</i>
(13) Less: receipts and revenues credit- ed to the vote .....	152 <b>152</b> <i>152</i>					13,649 <b>13,325</b> <i>11,430</i>	13,801 <b>13,477</b> <i>11,572</i>			13,801 <b>13,477</b> <i>11,572</i>
Total net expenditures .....	15,146 <b>14,027</b> <i>14,041</i>	3,080,946 <b>3,076,720</b> <i>2,543,631</i>	132,442 <b>127,467</b> <i>112,548</i>	77,609 <b>72,365</b> <i>55,436</i>	30,790 <b>30,228</b> <i>21,633</i>	7,593,081 <b>7,577,427</b> <i>6,935,356</i>	10,930,014 <b>10,898,234</b> <i>9,682,645</i>	52,062 <b>51,922</b> <i>48,430</i>	1,056 <b>918</b> <i>918</i>	10,983,132 <b>10,951,074</b> <i>9,731,075</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold** face type are 1976-77 expenditures.Amounts in *italic* type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Medical Research Council	Status of Women	Education Loans Employees	Canada Pension Plan Account Investment Fund	Deposit and Trust Accounts	Suspense Accounts
<b>FINANCIAL RESOURCES USED FOR—</b>								
Budgetary and other—								
Operating expenditures .....	272,477	270,580	1,066	831				
Capital expenditures .....	11,028	11,008	8	12				
Grants, contributions and other transfer payments .....	10,681,046	10,630,123	50,848	75				
Sums credited to revenue .....	39,077	38,926	151					
Sub-total .....	11,003,628	10,950,637	52,073	918				
Non-budgetary transactions—								
Increase in accounts receivable .....								
Decrease in accounts payable .....								
Other loans made to third parties .....								
Other repayments of loans received from third parties .....								
Amounts advanced by Canada .....	4				4			
Equity capital invested by Canada .....								
Acquisition of inventories .....								
Other reductions in liabilities and increases in assets .....	2,364,166					2,364,083	18	65
Total financial resources used .....	13,367,798	10,950,637	52,073	918	4	2,364,083	18	65
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>								
Budgetary allocations used—								
Annual appropriations .....	471,806	419,066	51,850	890				
Statutory appropriations .....	10,479,268	10,479,168	72	28				
Receipts credited to appropriations .....	13,477	13,477						
Sums credited to revenue .....	39,077	38,926	151					
Sales .....								
Other .....								
Depreciation charged as an expenditure .....								
Sub-total .....	11,003,628	10,950,637	52,073	918				
Non-budgetary transactions—								
Decrease in accounts receivable .....								
Increase in accounts payable .....								
Other repayments of loans made to third parties .....								
Other loans received from third parties .....								
Repayments of amounts advanced by Canada .....	3				3			
Equity capital realized .....								
Decrease in inventories .....								
Other increases in liabilities or reduction in assets .....	2,461,682					2,461,583	17	82
Total financial resources provided .....	13,465,313	10,950,637	52,073	918	3	2,461,583	17	82
Net financial resources used or net financial resources provided (—) .....	–97,515	nil	nil	nil	1	–97,500	1	–17



# Revenues

Department	1976-77	1975-76
<b>Comparative Summary</b>		
<b>Non-Tax Revenue—</b>		
A Refunds of previous years' expenditure...	2,968,223 07	1,357,775 68
B Services and service fees .....	29,190,280 59	19,561,982 71
C Proceeds from sales .....	3,204,644 86	2,742,262 88
D Privileges, licences and permits .....	10,458 99	12,042 30
E Miscellaneous .....	3,552,885 47	3,386,387 68
Total .....	\$38,926,492 98	\$27,060,451 25
	1976-77	

<b>Details</b>		
<b>Non-Tax Revenue—</b>		
A Refunds of previous years' expenditure:		
Administration .....	12,753	
Medical Services .....	80,816	
Health Protection .....	21,653	
Health Care Program .....	232,292	
Income Security and Social Assistance .....	2,227,572	
Fitness and Amateur Sport .....	393,137	
		2,968,223

B Services and service fees:		
Medical services, hospitals		
\$15,531,315		
Tuberculosis .....	32,986	
Auxiliary Care .....	284,350	
Medical Boards .....	59,850	
Co-Insurance earnings, provincial plan .....	18,707	
Standard accommodation .....	10,879,501	
Earnings—New born care .....	215,744	
Estimated current year-end adjustment .....	434,849	
Organized out-patient department services .....	145,541	
Earnings—emergency .....	1,134,095	
Earnings—co-insurance and others ..	8,529	
Ambulance income .....	2,135	
Recoveries—		
Dietary .....	308,447	
Accommodation .....	1,978,108	
Pharmacy .....	17,559	
Handicrafts .....	6,564	
Revenue, prior year .....	4,350	
Medical Services, clinics and stations		
\$7,204,336		
Professional services .....	1,479,304	
Drugs and medical supplies not supplied by out-patient department ...	25,621	
Provincial hospital insurance plan .....	473,528	
Out-patient department charges .....	88,396	
Hospitalization .....	15,437	
Health services .....	3,235,829	
Recoveries—Public Service Health, nursing services .....	1,886,221	
Health Protection \$6,454,630		
Fees—Analysis .....	300	
A/Swine vaccine service .....	6,161,088	
Radiation dosimetry service .....	293,242	
		29,190,281

C Proceeds from sales:		
Medical services		
Prosthetic services .....	2,572,215	
Meals, meal tickets rations .....	84,065	
Handicrafts and handicrafts supplies .....	308,209	
Rentals and lodging, housing .....	170,390	
Glasses, dentures and artificial aids. ....	69,766	
		3,204,645

D Privileges, licences and permits:		
Health protection .....		10,459
E Miscellaneous:		
Administration .....	1	
Medical services .....	170,664	
Health protection \$3,368,951		
Food and drug penalties .....	144,436	
Opium and narcotic penalties .....	3,219,102	
Sundries .....	5,413	
Health care program .....	7,478	
Income security and social assistance ..	5,796	
Fitness and amateur sport .....	(5)	
		3,552,885
Total .....	\$	38,926,493

	1976-77	1975-76
<b>Medical Research Council</b>		
<b>Comparative Summary</b>		
<b>Non-Tax Revenue—</b>		
Refunds of previous years' expenditure ..	\$ 151,151 01	\$ 166,599 76

## Appendix 1

### National Health and Welfare

#### STATEMENTS OF OPERATING COSTS AND REVENUES OF DEPARTMENTAL HOSPITALS

Note: A statement of operating costs and revenues by hospital is included under the Medical Services Program in miscellaneous statements at the end of Volume II.

## Appendix 2

### Canada Pension Plan Account

(Established by the Canada Pension Plan, R.S., c. 5)

#### STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year .....	\$ 9,769,822,685	\$ 8,262,422,656
Receipts:		
Contributions—employees, employers and self-employed .....	1,684,161,400	1,489,203,748
Interest on investments (Note 3) .....	750,163,486	621,059,830
Interest on monthly operating balance ..	27,257,695	18,705,279
	12,231,405,266	10,391,391,513
Disbursements:		
Benefit payments—		
Retirement pensions .....	480,083,802	312,949,813
Survivors' pensions .....	149,527,878	117,140,115
Disability pensions .....	109,955,837	82,516,955
Orphans' benefits .....	49,762,707	41,235,265
Death benefits .....	25,219,923	19,636,926
Disabled contributors' child benefits ..	18,701,095	14,354,585
	833,251,242	587,833,659
Expense (Note 2)—		
Collection of contributions .....	18,797,000	14,501,000
Administration .....	14,328,781	12,422,267
Accounting and computer services .....	5,371,348	4,558,932
Accommodation .....	1,489,650	1,588,649
Assignment of social insurance numbers and maintenance of central index .....	1,195,135	548,565
Actuarial services .....	85,401	115,756
	41,267,315	33,735,169
	874,518,557	621,568,828
Balance at end of year .....	\$11,356,886,709	\$ 9,769,822,685
Balance at end of year comprised:		
Canada Pension Plan Investment Fund..	\$10,923,631,000	\$ 9,423,416,000
Balance on Deposit with Receiver General (operating balance) .....	433,255,709	346,406,685
	\$11,356,886,709	\$ 9,769,822,685

The accompanying notes are an integral part of the financial statements.

Certified correct:

T KEAM

Director General

Approved:

BRUCE RAWSON

Deputy Minister

Department of National Health and Welfare

## Appendix 2—Continued

## Canada Pensions Plan Account—Continued

## Canada Pension Plan Investment Fund

(Established by the Canada Pension Plan, R.S., c. 5)

STATEMENT OF TRANSACTIONS FOR  
THE YEAR ENDED MARCH 31, 1977

	Balance at April 1, 1976	Purchases during year	Balance at March 31, 1977
Investments in securities of the provinces (Note 4):			
Newfoundland .....	\$ 183,855,000	\$ 30,988,000	\$ 214,843,000
Prince Edward Island .....	36,903,000	6,419,000	43,322,000
Nova Scotia .....	369,020,000	59,709,000	428,729,000
New Brunswick .....	278,773,000	45,179,000	323,952,000
Quebec .....	51,502,000	7,653,000	59,155,000
Ontario .....	5,189,565,000	812,840,000	6,002,405,000
Manitoba .....	551,259,000	86,548,000	637,807,000
Saskatchewan .....	426,664,000	65,338,000	492,002,000
Alberta .....	900,912,000	150,688,000	1,051,600,000
British Columbia .....	1,373,279,000	224,202,000	1,597,481,000
Investment in securities of Canada (Note 4) .....	61,684,000	10,651,000	72,335,000
	\$ 9,423,416,000	\$ 1,500,215,000	\$ 10,923,631,000

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. T. KEAM  
Director General

Approved:

BRUCE RAWSON  
Deputy Minister  
Department of National Health and WelfareNOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Accounting policies:

## Pension obligations—

In accordance with the provisions of the Canada Pension Plan Act, these statements show only the transactions through the Canada Pension Plan Account and the Canada Pension Plan Investment Fund and changes in the balance of these accounts for the year ended March 31, 1977. The plan operates on a current basis with benefits being paid out of current contributions.

The Canada Pension Plan Act directs the Chief Actuary of the Department of Insurance to prepare at least once in every five year a report based on an actuarial examination of the operation of the Act and the state of Canada Pension Plan Account. The Chief Actuary's report is to set out, for each of the ten years immediately following the date of his examination, the estimated revenues of the Account and the estimated amount of all payments chargeable to the Account, and for each fifth year of a period of not less than 30 years from the date of the examination, an estimate of the percentage of the total contributory salaries and wages and contributory self-employed earnings that would be required to provide for all payments chargeable to the Account should there be no balance in the Account at the commencement of that year.

Current projections of the Chief Actuary, assuming the present contribution rate of 3.6% of contributory earnings and annual increases of 5½% for wages and 3% for prices indicate that in 1983 annual benefits will exceed annual contributions, and no further net funds will be available to the provinces. With the accumulation of interest, the fund will continue to increase until 1990 but part of the annual interest payments will be necessary to finance pension benefits. After 1990 the loans to the provinces will require liquidation until the year 2000 when the fund will be exhausted.

## Cash basis—

Contributions, interest and benefit payments of the Canada Pension Plan Account are recorded on a cash basis. Expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31.

All receipts of the Canada Pension Plan Account are paid into the Consolidated Revenue Fund and all disbursements of this account and all purchases of investments for the Canada Pension Plan Investment Fund are made out of the Consolidated Revenue Fund.

## Furniture and equipment—

The cost of furniture and equipment is charged to expense at the time of acquisition.

## Securities—

All securities held are carried at cost, are non-negotiable and have a term of 20 years. The securities bear interest at the average market yield of 20-year Canada bonds applicable at the time of the issue of the security.

## 2. Expense:

The total expense of the Canada Pension Plan Account represents the amount charged for services provided by the Unemployment Insurance Commission (assignment of social insurance numbers and maintenance of central index) and five federal government departments: National Revenue—Taxation (collection of contributions); National Health and Welfare (administration); Supply and Services (accounting and computer services); Public Works (accommodation) and Insurance (actuarial services). The Department of Finance is responsible for the investment program of the Fund, a service that is performed without charge by this Department.

## 3. Interest on investments:

Interest received by the Canada Pension Plan Account during the year ended March 31, 1977 is as follows:

	1977	1976
From securities of the provinces:		
Newfoundland .....	\$ 14,750,551	\$ 12,038,386
Prince Edward Island .....	2,979,580	2,421,768
Nova Scotia .....	27,647,915	24,626,788
New Brunswick .....	22,277,746	18,307,924
Quebec .....	4,284,433	3,567,874
Ontario .....	415,532,987	343,322,901
Manitoba .....	43,873,818	36,227,868
Saskatchewan .....	33,929,055	28,179,919
Alberta .....	73,273,643	57,022,598
British Columbia .....	106,810,269	91,456,976
From securities of Canada .....	4,803,489	3,886,828
	<u>\$750,163,486</u>	<u>\$621,059,830</u>

## 4. Purchase of securities of the provinces and Canada:

The balance to the credit of the Canada Pension Plan Account less the balance in the Canada Pension Plan Investment Fund is defined by the legislation as the operating balance. When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available from the Consolidated Revenue Fund for purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess monies in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan by each province bears to total contributions. Contributions received from the Yukon Territory, the Northwest Territories and from certain other employees outside Canada are invested in bonds of the Government of Canada.

**Appendix 2—Concluded****Canada Pension Plan Account—Concluded**

Ottawa, Ontario  
September 15, 1977

The Canada Pension Plan is applicable throughout Canada, except in the Province of Quebec where a similar plan has been established. However, certain federal employees, such as members of the armed forces, who are resident in the Province of Quebec contribute to the Canada Pension Plan. The securities of the Province that are purchased by the Plan relate to the contributions of these employees.

THE HONOURABLE MARC LALONDE, P.C., M.P.,  
MINISTER OF NATIONAL HEALTH AND WELFARE,  
OTTAWA, ONTARIO

I have examined the statements of transactions of the Canada Pension Plan account and the Canada Pension Investment Fund for the year ended March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements of transactions present fairly the balance in the Canada Pension Plan Account and the investments in the Canada Pension Plan Account as at March 31, 1977, and the transactions through these accounts for the year then ended, in accordance with the accounting policies disclosed in Note 1, applied on a basis consistent with that of the preceding year.

As explained in Note 1, under the provisions of the Canada Pension Plan Act, the plan operates on a current basis with benefits being paid out of current contributions. Accordingly the unfunded liabilities of the plan are not recognized in the financial statements and these statements are not intended nor do they purport to show the adequacy of the balance in the Canada Pension Plan Account to meet, on an actuarial basis, the future obligations of the Canada Pension Plan.

J. J. MACDONELL  
*Auditor General of Canada*

## Appendix 3

## Medical Research Council

(Established by the Medical Research Council Act)

## STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Grants and scholarships		
Grants .....	\$40,059,608	\$36,000,097
Awards .....	9,887,650	10,591,406
Research promotion .....	900,742	842,497
	<u>50,848,000</u>	<u>47,434,000</u>
Administration		
Salaries and wages .....	609,947	572,368
Employee benefits .....	85,000	82,000
Travel .....	129,357	149,047
Office accommodation .....	112,000	111,000
Printing, stationery and office supplies .....	62,553	61,561
Professional and special services .....	83,099	58,674
Publications .....	61,410	33,010
Communications .....	33,832	32,819
Office furniture and equipment .....	16,373	12,624
Accounting and cheque issue services .....	18,500	8,400
Other .....	3,992	3,824
	<u>1,216,063</u>	<u>1,125,327</u>
Total expenditure .....	<u>\$52,064,063</u>	<u>\$48,559,327</u>
Total expenditure provided for by:		
National Health and Welfare Vote 60 .....	\$50,848,000	\$47,434,000
National Health and Welfare Vote 55 .....	1,002,063	925,327
National Health and Welfare Statutory Vote, contributions to employee benefit plans .....	72,000	71,000
	<u>51,922,063</u>	<u>48,430,327</u>
Government departments which provided ser- vices without charge .....	142,000	129,000
	<u>\$52,064,063</u>	<u>\$48,559,327</u>

The accompanying notes are an integral part of this statement.

Certified correct:

DOROTHY J. WRIGHT  
*Secretary*

Approved:

JEAN DE MARGERIE  
*Acting President*

## NOTES TO THE STATEMENT OF EXPENDITURE MARCH 31, 1977

## 1. Accounting policies

Administration expenditure accounts of the Council are maintained on a modified cash basis to include payments in April relating to work performed, goods received or services rendered prior to March 31.

Included in the reported administration expenditure are amounts for services provided without charge by other government departments. Acquisitions of furniture and equipment are expensed in the year of acquisition.

Grants and scholarships are charged to expenditure as cash is disbursed.

## 2. The Council had outstanding commitments amounting to approximately \$79,037,225 at March 31, 1977 (\$65,443,000—1976) in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament.

## 3. Refunds of previous years' expenditure amounting to \$151,151 (\$166,600 in 1976) were remitted to the Receiver General for Canada and are not reflected in the statement.

## 4. At March 31, 1977 the Council held a cash balance of \$78,027 (\$78,205 in 1976) arising from a donation received for specified research projects. During the year interest of \$6,122 was received and expenditure of \$6,300 was incurred. These transactions are not reflected in the statement.

AUDITOR GENERAL OF CANADA

Ottawa, June 21, 1977

THE HONOURABLE MARC LALONDE, P.C., M.A., LL.L., Q.C., M.P.  
MINISTER OF NATIONAL HEALTH AND WELFARE  
OTTAWA.

I have examined the statement of expenditure of the Medical Research Council for the year ended March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and procedures as I considered necessary in the circumstances.

In my opinion, the statement of expenditure presents fairly the results of the operations of the Council for the year ended March 31, 1977, in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*





# SECTION 16

## 1976-77 PUBLIC ACCOUNTS

### National Revenue

Customs and Excise  
Taxation  
Administrator—Anti-Inflation

#### CONTENTS

Appropriations and expenditures .....	16.4
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## **NATIONAL REVENUE**

### **Customs and Excise**

#### **Objective**

- To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of persons and goods.

### **Taxation**

#### **Objective**

- To assess and collect income taxes, succession duties, gift taxes, pension plan contributions and unemployment insurance premiums due under various federal and provincial statutes and to administer various tax credit plans on behalf of requesting provinces.

### **Administrator—Anti-Inflation**

#### **Objective**

- To administer the enforcement provisions of the Anti-Inflation Act.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Customs and Excise</b>				
1 Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services . . . . \$170,444,000 00				
1d To extend the purposes of National Revenue Vote 1, Appropriation Act No. 3, 1976, to reimburse the Customs and Excise Working Capital Advance Account established by Loans, Investments and Advances Vote 632, Appropriation Act No. 2, 1954, in the amount of \$25,431.54 for the value of surplus and obsolete stores; and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$966,534.47 . . . . .	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	1,067,100 00			
	171,511,101 00	170,004,972 61	1,506,128 39	145,669,781 70
Stat. Minister of National Revenue—Salary and motor car allowance . . . . .	21,999 84	21,999 84		26,052 33
Stat. Contributions to employee benefit plans . . . . .	14,850,000 00	14,850,000 00		14,930,000 00
Expenditures from appropriations not required for 1976-77 . . . . .				94 90
	186,383,100 84	184,876,972 45	1,506,128 39	160,625,928 93
<b>Taxation</b>				
5 Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971, and from National Revenue—Customs and Excise Program . . . . .	\$250,397,000 00			
5b . . . . .	1 00			
5d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$11,549,502.00 . . . . .	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	1,389,000 00			
	251,786,002 00	239,088,854 30	12,697,147 70	213,033,083 02
Stat. Contributions to employee benefit plans . . . . .	22,844,000 00	22,844,000 00		21,448,000 00
Stat. Federal Court awards . . . . .	92,879 43	92,879 43		58,970 21
	274,722,881 43	262,025,733 73	12,697,147 70	234,540,053 23
<b>Administrator—Anti-Inflation</b>				
10b Program expenditures . . . . .	898,000 00	520,861 09	377,138 91	97,798 57
Total . . . . .	462,003,982 27	447,423,567 27	14,580,415 00	395,263,780 73

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Customs and Excise . . . . .	1976-77	184,877	10,186	17,881	370	192,942
	1975-76	160,626	7,765	15,944	345	169,150
Taxation . . . . .	1976-77	262,026	9,231	28,435		281,230
	1975-76	234,540	8,111	24,199		250,628
Administrator—Anti-Inflation . . . . .	1976-77	521	143			378
	1975-76	98	125			-27
Total . . . . .	1976-77	447,424	19,560	46,316	370	474,550
	1975-76	395,264	16,001	40,143	345	419,751



## Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Customs and Excise</b>								
Customs operations	126,440	125,928	1,814	1,196			128,254	127,124
Excise	33,881	33,331	248	76			34,129	33,407
General administration	15,163	14,228	175	905			15,338	15,133
Tariff programs and appraisal	10,740	10,706	126	243			10,866	10,949
	186,224	184,193	2,363	2,420			188,587	186,613
Less: receipts and revenues credited to the vote	2,204	1,736					2,204	1,736
	184,020	182,457	2,363	2,420			186,383	184,877
Less: receipts credited to revenue	7,720	10,186					7,720	10,186
Add: services provided by other departments	17,881	17,881					17,881	17,881
accommodation provided by this department	370	370					370	370
Total cost of program	194,551	190,522	2,363	2,420			196,914	192,942
<b>Taxation</b>								
Maintaining the self-assessment system	75,612	70,169	546	271			76,158	70,440
Ensuring compliance with the law	151,745	149,586	1,077	636			152,822	150,222
Review of taxpayer objections and appeals	6,166	5,851					6,166	5,851
Administration	45,634	39,605	397	734	19	19	46,050	40,358
Contributions to employee benefit plans	22,844	22,844					22,844	22,844
	302,001	288,055	2,020	1,641	19	19	304,040	289,715
Less: receipts and revenues credited to the vote	29,317	27,689					29,317	27,689
	272,684	260,366	2,020	1,641	19	19	274,723	262,026
Less: receipts credited to revenue	7,011	9,231					7,011	9,231
Add: services provided by other departments	26,827	28,435					26,827	28,435
Total cost of program	292,500	279,570	2,020	1,641	19	19	294,539	281,230
<b>Administrator—Anti-Inflation</b>								
Program expenditures	898	517		4			898	521
Less: receipts credited to revenue		143						143
Total cost of program	898	374		4			898	378

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77	1976-77	1975-76
	Appropriations	Expenditures	Expenditures
<b>Taxation</b>			
Grant to the Inter-American Centre of Tax Administrators	19	19	15

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Administrator— Anti-Inflation	Total
(1) Salaries and wages . . . . .	148,932 <b>148,312</b> <i>123,732</i>	229,825 <b>219,258</b> <i>186,064</i>	295 <b>269</b> <i>37</i>	379,052 <b>367,839</b> <i>309,833</i>
(1) Other personnel costs . . . . .	17,813 <b>17,259</b> <i>17,508</i>	22,924 <b>22,916</b> <i>21,493</i>		40,737 <b>40,175</b> <i>39,001</i>
(2) Transportation and communications . . . . .	9,107 <b>9,070</b> <i>8,442</i>	18,141 <b>19,687</b> <i>17,103</i>	166 <b>55</b> <i>7</i>	27,414 <b>28,812</b> <i>25,552</i>
(3) Information . . . . .	986 <b>722</b> <i>879</i>	2,526 <b>2,175</b> <i>2,010</i>		3,512 <b>2,897</b> <i>2,889</i>
(4) Professional and special services . . . . .	4,022 <b>3,644</b> <i>3,682</i>	5,275 <b>5,607</b> <i>4,719</i>	397 <b>180</b> <i>20</i>	9,694 <b>9,431</b> <i>8,421</i>
(5) Rentals . . . . .	1,086 <b>927</b> <i>883</i>	8,641 <b>7,430</b> <i>6,751</i>	20 <b>7</b> <i>1</i>	9,747 <b>8,364</b> <i>7,635</i>
(6) Purchased repair and upkeep . . . . .	1,245 <b>903</b> <i>914</i>	1,544 <b>892</b> <i>5,354</i>	5 <b>1</b> <i>1</i>	2,794 <b>1,795</b> <i>6,269</i>
(7) Utilities, materials and supplies . . . . .	3,025 <b>3,328</b> <i>3,735</i>	13,118 <b>10,086</b> <i>10,573</i>	10 <b>5</b> <i>6</i>	16,153 <b>13,419</b> <i>14,314</i>
(8) Construction and acquisition of land, buildings and equipment . . . . .	890 <b>647</b> <i>2,092</i>			890 <b>647</b> <i>2,092</i>
(9) Construction and acquisition of machinery and equipment . . . . .	1,473 <b>1,773</b> <i>1,195</i>	2,020 <b>1,641</b> <i>4,363</i>	5 <b>4</b> <i>26</i>	3,498 <b>3,418</b> <i>5,584</i>
(10) Grants, contributions and other transfer payments . . . . .		19 <b>19</b> <i>15</i>		19 <b>19</b> <i>15</i>
(12) All other expenditures . . . . .	8 <b>28</b> <i>56</i>	7 <b>4</b> <i>12</i>	1	15 <b>33</b> <i>68</i>
(1-12) Total . . . . .	188,587 <b>186,613</b> <i>163,118</i>	304,040 <b>289,715</b> <i>258,457</i>	898 <b>521</b> <i>98</i>	493,525 <b>476,849</b> <i>421,673</i>
(13) Less: receipts and revenues credited to the vote . . . . .	2,204 <b>1,736</b> <i>2,492</i>	29,317 <b>27,689</b> <i>23,917</i>		31,521 <b>29,425</b> <i>26,409</i>
Total net expenditures . . . . .	186,383 <b>184,877</b> <i>160,626</i>	274,723 <b>262,026</b> <i>234,540</i>	898 <b>521</b> <i>98</i>	462,004 <b>447,424</b> <i>395,264</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold** face type are 1976-77 expenditures.Amounts in *italic* type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Cash	Customs and Excise	Taxation	Customs and Excise Revolving Fund	Securities Held in Trust	Deposit and Trust Account Total	Suspense Account	Administrator— Anti-Inflation
<b>FINANCIAL RESOURCES USED FOR—</b>									
Budgetary and other—									
Operating expenditures . . . . .	473,318		184,168	288,055	578				517
Capital expenditures . . . . .	4,065		2,420	1,641					4
Grants, contributions and other transfer payments . . . . .	19			19					
Sums credited to revenue . . . . .	28,513,024		7,985,608	20,527,216	57				143
Sub-total . . . . .	28,990,426		8,172,196	20,816,931	635				664
Non-budgetary transactions—									
Increase in accounts receivable . . . . .									
Decrease in accounts payable . . . . .									
Other loans made to third parties . . . . .									
Other repayments of loans received from third parties . . . . .									
Amounts advanced by Canada . . . . .									
Equity capital invested by Canada . . . . .									
Acquisition of inventories . . . . .									
Other reductions in liabilities and increases in assets . . . . .	1,549	193				759	588	9	
Total financial resources used . . . . .	28,991,975	193	8,172,196	20,816,931	635	759	588	9	664
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>									
Budgetary allocations used—									
Annual appropriations . . . . .	409,615		169,980	239,089	25				521
Statutory appropriations . . . . .	37,809		14,872	22,937					
Receipts credited to appropriations . . . . .	29,425		1,736	27,689					
Sums credited to revenue . . . . .	28,512,967		7,985,608	20,527,216					143
Sales . . . . .	610				610				
Other . . . . .									
Depreciation charged as an expenditure . . . . .									
Sub-total . . . . .	28,990,426		8,172,196	20,816,931	635				664
Non-budgetary transactions—									
Decrease in accounts receivable . . . . .									
Increase in accounts payable . . . . .	73				73				
Other repayments of loans made to third parties . . . . .									
Other loans received from third parties . . . . .									
Repayments of amounts advanced by Canada . . . . .									
Equity capital realized . . . . .									
Decrease in inventories . . . . .	211				211				
Other increases in liabilities or reduction in assets . . . . .	1,604					540	1,054	10	
Total financial resources provided . . . . .	28,992,314		8,172,196	20,816,931	919	540	1,054	10	664
Net financial resources used or net financial resources provided (—) . . . . .	—339	193	nil	nil	—284	219	—466	—1	nil

## Revenues

	1976-77	1975-76
<b>Customs and Excise</b>		
<b>Comparative Summary</b>		
<b>Tax Revenue—</b>		
A Sales tax	3,928,800,764 27	3,514,806,066 46
Oil export tax		-1,290 12
B Other excise taxes	484,832,057 27	437,673,141 99
C Customs import duties	2,097,503,906 84	1,887,211,597 49
D Excise duties	864,614,674 40	815,521,259 38
E Excise tax—gasoline	166,471,388 43	481,095,211 47
F Refunds excise tax—gasoline	-166,744,472 22	-56,010,921 11
	7,975,478,318 99	7,080,295,065 56
<b>Non-Tax Revenue—</b>		
G Return on investments	111,149 84	62,750 16
H Refunds of previous years' expenditure	47,112 81	156,718 45
I Services and service fees	403,620 31	404,904 75
J Proceeds from sales	712,632 04	731,623 25
K Privileges, licences and permits	186,776 38	164,312 50
L Miscellaneous	8,724,927 08	6,245,003 83
	10,186,218 46	7,765,312 94
<b>Total</b>	<b>\$ 7,985,664,537 45</b>	<b>\$ 7,088,060,378 50</b>
<b>Details</b>		
<b>Tax Revenue—</b>		
A Sales tax: on domestic goods \$3,332,632,863; on imports \$781,538,424	4,114,171,287	
Less drawbacks \$4,888,911 and refunds \$180,481,612	185,370,523	3,928,800,764
Drawbacks related to tax paid in respect of both imported and domestically manufactured goods exported.		
B Other excise taxes:		
Penalties \$3,112,666 miscellaneous (court penalties, court costs, etc.) \$73,680.		
Manufacturers' taxes: cigarettes \$381,802,179, cigars \$6,823,045, tobacco \$16,487,447, jewellery \$29,737,241, lighters \$2,126,673, automobiles \$12,262,621, motorcycles \$1,969,087, boats \$525, aircraft \$2,130,412, boat motors \$3,221,832, matches \$993,392, playing cards \$1,652,331, coin games \$1,375,469, smokers' accessories \$265,034, air conditioners \$12,428,289, wines \$9,573,213	486,035,136	
Less drawbacks \$243,783 and refunds \$959,296	1,203,079	484,832,057
Drawbacks related to tax paid in respect of both imported or domestically manufactured goods exported.		
C Customs import duties	2,338,051,358	
Less drawbacks \$139,970,866 and refunds \$100,576,585	240,547,451	2,097,503,906
Drawbacks consisted of home consumption drawback claim amounting to \$11,767,274 and export drawback claims of \$128,203,592.		
D Excise duties: spirits \$364,595,274, beer \$183,771,094, Canadian raw leaf tobacco \$733,640, cigarettes \$307,096,712, cigars \$1,414,734, manufactured tobacco \$8,335,252, licences \$56,076, unmatured spirits \$968,584	866,971,366	
Less drawbacks \$9,963 and refunds \$2,346,729	2,356,692	864,614,674
Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medical purposes only; and to beer exported or delivered to ships' stores.		
Other than the amounts shown as drawbacks \$9,963 and refunds \$2,346,729 the figures quoted are those supplied by the Excise Branch.		
E Excise tax—gasoline		766,471,389
F Refunds excise tax—gasoline		-166,744,472
<b>Non-Tax Revenue—</b>		
G Return on investments: rentals of public buildings and properties \$54,264; remitted revolving fund surplus \$56,886		111,150
H Refunds of previous years' expenditure		47,113
I Services and service fees: cartage \$5,183, customs warehouse annual licence fees \$354,124, storage charges \$46,731	406,038	
Less refunds	2,418	403,620
J Proceeds from sales: copies of documents \$37,076; sale of unclaimed goods seals, etc., \$698,173	735,249	
Less refunds	22,617	712,632
Storage charges were for goods warehoused for examination and not cleared within the prescribed period.		
K Privileges, licences and permits: Brokers' licences \$186,676, miscellaneous \$100		186,776
L Miscellaneous: customs penalties \$189,968, customs seizures \$1,488,735, excise seizures \$39,782, sundries \$88,485, port seizures \$2,820,057, investigation service seizures \$5,054,574	9,681,601	
Less adjustments of penalties, customs and excise seizures \$922,097, refunds \$34,577	956,674	8,724,927
The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c. 58, R.S., as amended, and the Excise Act, c. 99, as amended.		
<b>Total</b>		<b>\$ 7,985,664,537</b>

Taxation			
Comparative Summary		1976-77	1975-76
Tax Revenue—			
M	Income Tax		
	Individuals		
	Deductions at source	11,884,049,819 82	10,193,016,888 74
	Other collections	2,736,216,345 98	2,516,155,253 55
	Corporations	5,377,416,468 00	5,748,175,811 89
N	Non-resident	450,979,038 63	481,348,934 49
O	Miscellaneous	69,322,717 19	10,868,568 43
		20,517,984,389 62	18,949,565,457 10
Non-tax Revenue—			
P	Refunds of previous years' expenditure	723,987 21	73,784 83
Q	Services and service fees	5,386,959 66	4,844,174 69
R	Miscellaneous	3,120,193 09	3,192,847 33
		9,231,139 96	8,110,806 85
	Total	\$20,527,215,529 58	\$18,957,676,263 95

Details		1976-77	
Tax Revenue—			
M Income Tax			
Individuals			
Deductions at source	14,568,284,312		
Less refunds	2,684,234,492		11,884,049 820
Other collections	2,783,979,011		
Less refunds	47,762,665		2,736,216,346
Corporation	5,842,022,317		
Less refunds	464,605,849		5,377,416,468
N Non-resident	457,713,285		
Less refunds	6,734,246		450,979,039
O Miscellaneous	75,366,842		
Less refunds	6,044,125		69,322,717
P Refunds of previous years' expenditure			723,987
Q Services and service fees:			
ruling fees	169,269		
administration fees	5,217,691		5,386,960
R Miscellaneous:			
fines and forfeitures	3,115,837		
sundries	4,356		3,120,193
Total			\$ 20,527,215,530

	1976-77	1975-76
Administrator—Anti-Inflation		
Comparative Summary		
Non-Tax Revenue—		
Miscellaneous	\$143,232 63	\$125,000 00

Details		1976-77	
Non-Tax Revenue—			
Miscellaneous: fines and penalties			\$143,233



## Appendix

## Customs and Excise Revolving Fund

(Authorized by National Revenue Vote 632, Appropriation Act No. 2, 1954, 1953-54, c. 25)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES AND EQUITY OF CANADA	1977	1976
Inventory at cost . . . . .	128,569	339,416	Accounts payable . . . . .	54	15,876
			Advance payments received from customers . . . . .	88,768	
			Working capital advance . . . . .	39,747	323,540
	<u>\$128,569</u>	<u>\$339,416</u>		<u>\$128,569</u>	<u>\$339,416</u>

The accompanying notes are an integral part of the Financial statements.

Certified Correct:

E. A. MCINTYRE

Assistant Deputy Minister Management Services

Approved:

J. P. CONNELL

Deputy Minister

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Issues and sales		
Issues of customs duty stamps and spirit age labels . . . . .	\$492,052	\$443,697
Sales of materials for uniforms . . . . .	117,980	153,818
	<u>610,032</u>	<u>597,515</u>
Cost of sales		
Inventory—beginning of year . . . . .	339,416	195,816
Purchases, including processing and storage charges . . . . .	367,730	738,498
	<u>707,146</u>	<u>934,314</u>
Inventory—end of year . . . . .	128,569	339,416
	<u>\$78,577</u>	<u>\$94,898</u>
Excess of revenue over expenses for the year transferred to non-tax revenue . . . . .	\$ 31,455	\$ 2,617

The accompanying notes are an integral part of the financial statements.

STATEMENT OF WORKING CAPITAL ADVANCE  
(for the year ended March 31, 1977)

	1977	1976
Source of Funds		
Excess of revenue over expenses for the year . . . . .	\$ 31,455	\$ 2,617
Recovery from appropriation with respect to obsolete inventory written off (Note 2) . . . . .	25,431	
	<u>56,886</u>	<u>2,617</u>
Application of Funds		
Repayments of funds to the Consolidated Revenue Fund net of advances received . . . . .	340,679	(125,107)
Increase (decrease) in working capital advance . . . . .	(283,793)	127,724
Working capital advance—beginning of year . . . . .	323,540	195,816
Working capital advance—end of year . . . . .	\$ 39,747	\$323,540

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Accounting Policies

- Authority—The revolving fund has been authorized by National Revenue Vote 632, Appropriation Act No. 2, 1954, 1953-54, c. 25. The maximum authorized amount of the working capital advance is \$750,000.
- Purpose—The fund was created to permit the bulk purchases and sales of paper, stores materials, uniform cloth, stationery supplies, Excise Duty stamps and labels and other similar items.
- Overhead costs of administering the Revolving Fund are borne by the Department of National Revenue—Customs and Excise.
- Interest is not charged to the Fund because the Treasury Board has classified the Fund as a Working Capital Advance.

## 2. Inventory Written Off

During the year, obsolete spirit age labels were written off in the amount of \$25,431. This amount has been recovered through appropriations.

Ottawa, Ontario  
July 28, 1977

THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.,  
MINISTER OF NATIONAL REVENUE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Customs and Excise Revolving Fund as at March 31, 1977 and the statements of operations and working capital advance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

All overhead costs of administering the Revolving Fund are borne by the Department of National Revenue—Customs and Excise. Therefore, the excess of revenue over expenses for the year as reported in these financial statements is overstated by the amount of the overhead costs not recorded in the statement of operations. No estimate is available of the amount of the unallocated costs.

In my opinion, except for the failure to reflect overhead costs of administering the Fund, these financial statements present fairly the financial position of the Customs and Excise Revolving Fund as at March 31, 1977 and the results of its operations and the changes in its working capital advance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada.*



# SECTION 17

## 1976-77 PUBLIC ACCOUNTS

### Parliament

The Senate  
House of Commons  
Library of Parliament

### CONTENTS

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Appropriations and expenditures . . . . .	17.4
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## **PARLIAMENT**

The sessions during the year were the First Session of the Thirtieth Parliament which commenced on September 30, 1974 and ended on October 12, 1976 and the Second Session of the Thirtieth Parliament which commenced on October 12, 1976 and was still in progress as at March 31, 1977.

### **The Senate**

#### **Objective**

- To enable the Senate to carry out its constitutional role.

### **House of Commons**

#### **Objective**

- To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

### **Library of Parliament**

#### **Objective**

- To provide information and other library services and research assistance to Parliamentarians.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>The Senate</b>				
1 Program expenditures including an allowance in lieu of residence to the Speaker of the Senate and the grants listed in the Estimates	6,390,596 00	5,848,759 82	541,836 18	5,124,134 23
Stat. Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Accounts	3,592,075 84	3,592,075 84		3,927,724 43
Stat. Residual amounts in accordance with section 40(1) of the Members of Parliament Retiring Allowances Act (R.S. c. M-10 as amended) and section 6 of the Supplementary Retiring Benefits Act (Chap. 43)	17,144 00	17,144 00		
Stat. Contributions to employee benefit plans	384,109 00	384,109 00		381,035 00
	10,383,924 84	9,842,088 66	541,836 18	9,432,893 66
<b>House of Commons</b>				
5 Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; an annual allowance to Réal Caouette, payable on a pro rata basis for any period of less than a year, equal to the allowance he would receive under subsection 41 (2) of the Senate and House of Commons Act, if the Social Credit Party of Canada had a membership of twelve or more persons in the House of Commons, so long as he is a member of the House of Commons and the Leader of the Social Credit Party of Canada; payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	\$39,736,825 00			
5d	1,966,000 00			
	41,702,825 00	40,947,915 94	754,909 06	36,184,980 62
Stat. Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	13,879,062 91	13,879,062 91		15,313,015 73
Stat. Contributions to employee benefit plans	3,762,200 00	3,762,200 00		2,647,000 00
Stat. Supplementary retirement benefits in excess of contributions for Members of Parliament	327,161 97	327,161 97		217,867 82
Stat. Gratuities to spouse or estate of deceased Member of the House of Commons	8,000 00	8,000 00		
Stat. Refunds of amounts credited to revenue in previous years	200,447 31	200,447 31		
	59,879,697 19	59,124,788 13	754,909 06	54,362,864 17
<b>Library of Parliament</b>				
10 Program expenditures	3,905,408 00	3,229,199 01	676,208 99	2,847,379 90
Stat. Contributions to employee benefit plans	337,000 00	337,000 00		324,000 00
	4,242,408 00	3,566,199 01	676,208 99	3,171,379 90
Total	74,506,030 03	72,533,075 80	1,972,954 23	66,967,137 73

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
The Senate	1976-77	9,842	74	470		10,238
	1975-76	9,433	51	463		9,845
House of Commons	1976-77	59,125	66	6,722		65,781
	1975-76	54,363	123	5,344		59,584
Library of Parliament	1976-77	3,566		369		3,935
	1975-76	3,171	2	238		3,407
Total	1976-77	72,533	140	7,561		79,954
	1975-76	66,967	176	6,045		72,836

## Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>The Senate</b>								
Members of the Senate	4,020	3,993			284	305	4,304	4,298
Officers of the Senate	366	313					366	313
Administration	1,554	1,407	100	56			1,654	1,463
Legislative services	2,987	2,655					2,987	2,655
Building services	1,072	1,113					1,072	1,113
	9,999	9,481	100	56	284	305	10,383	9,842
<i>Less: receipts credited to revenue</i>	40	74					40	74
<i>Add: services provided by other departments</i>	470	470					470	470
Total cost of program	10,429	9,877	100	56	284	305	10,813	10,238
<b>House of Commons</b>								
Members of Parliament	27,281	27,101	75	24			27,356	27,125
Officers of the House	2,188	2,178	3	4			2,191	2,182
Inter-parliamentary relations	413	341	2	1	607	486	1,022	828
Administration	3,787	3,551	96	152			3,883	3,703
Legislative services	11,231	11,803	75	17			11,306	11,820
Building services	9,960	9,506	400	199			10,360	9,705
Contributions to employee benefit plans	3,762	3,762					3,762	3,762
	58,622	58,242	651	397	607	486	59,880	59,125
<i>Less: receipts credited to revenue</i>		66						66
<i>Add: services provided by other departments</i>	6,722	6,722					6,722	6,722
Total cost of program	65,344	64,898	651	397	607	486	66,602	65,781
<b>Library of Parliament</b>								
Printed and other information	2,054	1,690					2,054	1,690
Research papers and staff	1,261	1,000					1,261	1,000
Administration	545	494	45	45			590	539
Contributions to employee benefit plans	337	337					337	337
	4,197	3,521	45	45			4,242	3,566
<i>Add: services provided by other departments</i>	369	369					369	369
Total cost of program	4,566	3,890	45	45			4,611	3,935

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>The Senate</b>			
Members of the Senate—Pensions to retired Senators (R.S. c. M-10)	182	203	190
Grant to the Canadian Branch of the Commonwealth Parliamentary Association	31	31	
Grant to the Canadian Group, Inter-parliamentary Union	5	5	
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	22	22	
Grant to the Parliamentary Centre for Foreign Affairs and Foreign Trade	10	10	
Grant to the Canadian section of the Canada-United States Inter-parliamentary Group	15	15	
Grant to the Canadian section of "l'Association internationale des parlementaires de langue française"	19	19	
	284	305	190
<b>House of Commons</b>			
Grant to the Canadian Branch of the Commonwealth Parliamentary Association	72	72	58
Grant to the Canadian Group, Inter-parliamentary Union	22	22	100
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	66	66	91
Grant to the Parliamentary Centre for Foreign Affairs and Foreign Trade	29	29	45
Grant to the Canadian section of the Canada-United States Inter-parliamentary Group	31	31	44
Grant to the Canadian section of "l'Association internationale des parlementaires de langue française"	75	75	55
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	312	191	164
<i>Expenditures not required for the current year</i>			29
	607	486	586
Total	891	791	776

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages . . . . .	6,171 <b>5,770</b> <i>6,016</i>	37,575 <b>36,582</b> <i>34,063</i>	3,365 <b>2,743</b> <i>2,405</i>	47,111 <b>45,095</b> <i>42,481</i>
(1) Other personnel costs . . . . .	1,154 <b>1,084</b> <i>1,158</i>	7,786 <b>8,170</b> <i>7,431</i>	337 <b>339</b> <i>324</i>	9,277 <b>9,593</b> <i>8,913</i>
(2) Transportation and communications . . . . .	557 <b>592</b> <i>518</i>	4,338 <b>4,297</b> <i>4,093</i>	50 <b>40</b> <i>39</i>	4,945 <b>4,929</b> <i>4,650</i>
(3) Information . . . . .	1,283 <b>1,398</b> <i>812</i>	4,885 <b>5,346</b> <i>4,604</i>	137 <b>51</b> <i>88</i>	6,305 <b>6,795</b> <i>5,504</i>
(4) Professional and special services . . . . .	554 <b>363</b> <i>427</i>	296 <b>378</b> <i>391</i>	25 <b>54</b> <i>11</i>	875 <b>795</b> <i>829</i>
(5) Rentals . . . . .		1,267 <b>1,038</b> <i>945</i>	40 <b>39</b> <i>29</i>	1,307 <b>1,077</b> <i>974</i>
(6) Purchased repair and upkeep . . . . .	78 <b>21</b> <i>7</i>	677 <b>153</b> <i>116</i>	35 <b>15</b> <i>32</i>	790 <b>189</b> <i>155</i>
(7) Utilities, materials and supplies . . . . .	153 <b>204</b> <i>129</i>	1,598 <b>2,068</b> <i>1,732</i>	203 <b>238</b> <i>207</i>	1,954 <b>2,510</b> <i>2,068</i>
(9) Construction and acquisition of machinery and equipment . . . . .	100 <b>56</b> <i>136</i>	651 <b>397</b> <i>394</i>	45 <b>45</b> <i>30</i>	796 <b>498</b> <i>560</i>
(10) Grants, contributions and other transfer payments . . . . .	284 <b>305</b> <i>190</i>	607 <b>486</b> <i>586</i>		891 <b>791</b> <i>776</i>
(12) All other expenditures . . . . .	50 <b>49</b> <i>40</i>	200 <b>210</b> <i>8</i>	5 <b>2</b> <i>6</i>	255 <b>261</b> <i>54</i>
Total net expenditures . . . . .	10,384 <b>9,842</b> <i>9,433</i>	59,880 <b>59,125</b> <i>54,363</i>	4,242 <b>3,566</b> <i>3,171</i>	74,506 <b>72,533</b> <i>66,967</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.

# PARLIAMENT

## Departmental Summary

(in thousands of dollars)

	Total	The Senate	House of Commons	Library of Parliament	Annuity, Insurance and Pension Accounts	Suspense Accounts
<b>FINANCIAL RESOURCES USED FOR—</b>						
Budgetary and other—						
Operating expenditures . . . . .	71,244	9,481	58,242	3,521		
Capital expenditures . . . . .	498	56	397	45		
Grants, contributions and other transfer payments . . . . .	791	305	486			
Sums credited to revenue . . . . .	140	74	66			
Sub-Total . . . . .	72,673	9,916	59,191	3,566		
Non-budgetary transactions—						
Increase in accounts receivable . . . . .						
Decrease in accounts payable . . . . .						
Other loans made to third parties . . . . .						
Other repayments of loans received from third parties . . . . .						
Amounts advanced by Canada . . . . .						
Equity capital invested by Canada . . . . .						
Acquisition of inventories . . . . .						
Other reductions in liabilities and increases in assets . . . . .	2,982				1,012	1,970
Total financial resources used . . . . .	75,655	9,916	59,191	3,566	1,012	1,970
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>						
Budgetary allocations used—						
Annual appropriations . . . . .	50,026	5,849	40,948	3,229		
Statutory appropriations . . . . .	22,507	3,993	18,177	337		
Receipts credited to appropriations . . . . .						
Sums credited to revenue . . . . .	140	74	66			
Sales . . . . .						
Other . . . . .						
Depreciation charged as an expenditure . . . . .						
Sub-total . . . . .	72,673	9,916	59,191	3,566		
Non-budgetary transactions—						
Decrease in accounts receivable . . . . .						
Increase in accounts payable . . . . .						
Other repayments of loans made to third parties . . . . .						
Other loans received from third parties . . . . .						
Repayments of amounts advanced by Canada . . . . .						
Equity capital realized . . . . .						
Decrease in inventories . . . . .						
Other increases in liabilities or reduction in assets . . . . .	3,553				1,814	1,739
Total financial resources provided . . . . .	76,226	9,916	59,191	3,566	1,814	1,739
Net financial resources used or net financial resources provided (–) . . . . .	–571	nil	nil	nil	–802	231



## Revenues

	1976-77	1975-76
<b>The Senate</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Refunds of previous years' expenditures . . . .	319 60	1,270 06
B Services and service fees . . . . .	2,451 27	2,785 03
C Privileges, licences and permits . . . . .	2,200 00	6,550 00
D Miscellaneous . . . . .	68,531 95	40,831 74
Total . . . . .	<u>\$73,502 82</u>	<u>\$51,436 83</u>

1976-77

## Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure: sale of publication . . .	320	
B Service and service fees: certified copies of Acts of Parliament . .	2,451	
C Privileges, licences and permits: fees on private bills . . . . .	2,200	
D Miscellaneous: Senators' contributions to the Consolidated Revenue Fund as required by an Act to make provision for the retirement of Members of the Senate, c.4, 1965 . . . . .	68,532	
Total . . . . .	<u>\$73,503</u>	

1976-77      1975-76

## House of Commons

## Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure . . . .	51,555 57	78,126 80
Privileges, licences and permits . . . . .	5,464 30	36,328 02
Miscellaneous . . . . .	8,999 80	8,244 44
Total . . . . .	<u>\$66,019 67</u>	<u>\$122,699 26</u>

1976-77      1975-76

## Library of Parliament

## Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure . . . . .	50	1,146 74
Miscellaneous . . . . .	266 05	407 30
Total . . . . .	<u>\$266 55</u>	<u>\$1,554 04</u>

# Appendix 1

## Members of Parliament Retiring Allowances Account

### STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1977

	Debit	Credit
Balance as at March 31, 1976 . . . . .		7,836,413
RECEIPTS		
Members contributions—		
Current . . . . .	592,297	
Arrears of principal, interest and mortality insurance . . . . .	111,801	
Government contributions—		
Current . . . . .	592,397	
On amounts payable re elections . . . . .	68,588	
Interest on fund . . . . .	469,787	
DISBURSEMENTS		
Annual allowances . . . . .	1,025,121	
Withdrawal allowances . . . . .	7,100	
Interest on withdrawals . . . . .	186	
Refund of contributions . . . . .		
Balance as at March 31, 1977 . . . . .	8,638,976	
	\$9,671,383	\$9,671,383

# Appendix 2

## Supplementary Retirement Benefits Accounts for Members of Parliament

### STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1977

	Debit	Credit
The Senate . . . . .		
Balance as at March 31, 1976 . . . . .		45,509
RECEIPTS		
Members contributions—		
Current . . . . .		17,021
Government contributions—		
Current . . . . .		17,021
DISBURSEMENTS		
Annual allowances . . . . .	351	
Withdrawal allowances . . . . .	852	
Interest on return of contribution . . . . .	1,107	
Balance as at March 31, 1977 . . . . .	77,241	
	\$79,551	\$79,551

# Appendix 3

## Supplementary Retirement Benefits Accounts for Members of Parliament

### STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1977

	Debit	Credit
House of Commons . . . . .		
Balance as at March 31, 1976 . . . . .		108,731
RECEIPTS		
Members' contributions—		
Current . . . . .		44,475
Arrears . . . . .		
Government contributions—		
Current . . . . .		44,475
On elections . . . . .		251
DISBURSEMENTS		
Annual allowances . . . . .	1,929	
Interest on withdrawals . . . . .	13	
Withdrawal allowances . . . . .	473	
Refunds on contributions . . . . .		
Balance as at March 31, 1977 . . . . .	195,517	
	\$197,932	\$197,932



# SECTION 18

## 1976-77 PUBLIC ACCOUNTS

### Post Office

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## **POST OFFICE**

### **Objective**

- To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Appropriations and Expenditures

Vote	1976-77	1976-77	Unexpended	1975-76
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
1 Operating expenditures, contributions and authority to spend revenues received during the year for financial and miscellaneous services . . . . .	\$977,488,000 00			
1d To extend the purpose of the Post Office Vote 1, Appropriation Act No. 3, 1976, to authorize, notwithstanding the Olympic (1976) Act, the transfer to the Olympic account of the net proceeds from the sale, after December 31, 1976, of Olympic stamps contained in philatelic packages . . . . .	1 00			
Transfer from Treasury Board Vote 5 contingencies . . . . .	30,000,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	1,138,400 00			
	1,008,626,401 00	971,251,614 13	37,374,786 87	776,553,333 91
5 Capital expenditures . . . . .	62,624,000 00	49,642,531 09	12,981,468 91	62,247,976 24
Stat. Postmaster General—Salary and motor car allowance . . . . .	22,134 57	22,134 57		25,572 48
Stat. Contributions to employee benefit plans . . . . .	82,572,000 00	82,572,000 00		74,048,000 00
Total . . . . .	1,153,844,535 57	1,103,488,279 79	50,356,255 78	912,874,882 63

Total Cost of Programs

(in thousand of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less:	Add:	Less:	Total cost of program
			Receipts credited to revenue	Services provided by other departments	Services provided by this department	
Post Office . . . . .	1976-77	1,103,488	615,885	98,887	7,740	578,750
	1975-76	912,875	444,526	84,719	6,865	546,203

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Marketing . . . . .	144,498	133,393	2,256	613			146,754	134,006
Mail processing . . . . .	439,645	456,154	50,729	44,226			490,374	500,380
Mail transportation . . . . .	132,319	110,628	1,611	519			133,930	111,147
Mail collection and delivery . . . . .	361,781	363,633	6,000	2,806			367,781	366,439
Technical operations support . . . . .	49,865	46,044	1,090	316			50,955	46,360
Administration . . . . .	98,623	94,883	938	1,162	312	346	99,873	96,391
	1,226,731	1,204,735	62,624	49,642	312	346	1,289,667	1,254,723
Less: receipts credited to the vote . . . . .	41,250	47,810					41,250	47,810
disbursement from revenue . . . . .	94,573	103,425					94,573	103,425
	1,090,908	1,053,500	62,624	49,642	312	346	1,153,844	1,103,488
Less: receipts credited to revenue . . . . .	533,727	615,885					533,727	615,885
services provided by this department . . . . .	7,590	7,740					7,590	7,740
Add: services provided by other departments . . . . .	94,101	98,887					94,101	98,887
Total cost of program . . . . .	643,692	528,762	62,624	49,642	312	346	706,628	578,750

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
Canada's share of upkeep of the International Bureau of the Universal Postal Union . . . . .	252	292	133
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain . . . . .	60	54	47
Total . . . . .	312	346	180

Net expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1976-77	Expenditures 1976-77	Expenditures 1975-76
(1) Salaries and wages . . . . .	805,032	809,349	626,868
(1) Other personnel costs . . . . .	90,332	85,120	78,580
(2) Transportation and communications . . . . .	163,033	153,219	127,503
(3) Information . . . . .	9,657	3,389	3,667
(4) Professional and special services . . . . .	8,348	6,711	6,216
(5) Rentals . . . . .	3,620	2,763	2,971
(6) Purchased repair and upkeep . . . . .	14,412	9,304	7,265
(7) Utilities, materials and supplies . . . . .	35,651	33,050	31,203
(9) Construction and acquisition of machinery and equipment . . . . .	62,624	46,136	59,500
(10) Grants, contributions and other transfer payments . . . . .	312	346	180
(12) All other expenditures . . . . .	2,073	1,911	1,345
(1-12) Total . . . . .	1,195,094	1,151,298	945,298
(13) Less: receipts and revenues credited to the vote . . . . .	41,250	47,810	32,423
Total net expenditures . . . . .	1,153,844	1,103,488	912,875

## Departmental Summary

(in thousands of dollars)

	Total	Department	Cash on Hand and in Transit	Post Office Account	Post Office Working Capital	Post Office Money Orders	Securities Held in Trust Guarantee Fund	Deposit and Trust Accounts	Suspense Accounts	Contractors Holdbacks
<b>FINANCIAL RESOURCES USED FOR—</b>										
Budgetary and other—										
Operating expenditures . . . . .	1,207,214	1,204,735			2,479					
Capital expenditures . . . . .	49,642	49,642								
Grants, contributions and other transfer payments . . . . .	346	346								
Sums credited to revenue . . . . .	615,885	615,885								
Sub-total . . . . .	1,873,087	1,870,608			2,479					
Non-budgetary transactions—										
Increase in accounts receivable . . . . .										
Decrease in accounts payable . . . . .	13				13					
Other loans made to third parties . . . . .										
Other repayments of loans received from third parties . . . . .										
Amounts advanced by Canada . . . . .	12,328			12,328						
Equity capital invested by Canada . . . . .										
Acquisition of inventories . . . . .	1,365				1,365					
Other reductions in liabilities and increase in assets . . . . .	151,000		33,272			45,478		260	71,703	287
Total financial resources used . . . . .	2,037,793	1,870,608	33,272	12,328	3,857	45,478		260	71,703	287
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>										
Budgetary allocations used—										
Annual appropriations . . . . .	1,020,894	1,020,894								
Statutory appropriations . . . . .	82,594	82,594								
Receipts credited to appropriations . . . . .	47,810	47,810								
Sums credited to revenue . . . . .	719,310	719,310								
Sales . . . . .	2,480				2,480					
Other . . . . .										
Depreciation charged as an expenditure . . . . .										
Sub-total . . . . .	1,873,088	1,870,608			2,480					
Non-budgetary transactions—										
Decrease in accounts receivable . . . . .										
Increase in accounts payable . . . . .										
Other repayments of loans made to third parties . . . . .										
Other loans received from third parties . . . . .										
Repayments of amounts advanced by Canada . . . . .										
Equity capital realized . . . . .										
Decrease in inventories . . . . .										
Other increases in liabilities or reduction in assets . . . . .	158,516		32,491			48,566	50	490	76,919	
Total financial resources provided . . . . .	2,031,604	1,870,608	32,491		2,480	48,566	50	490	76,919	
Net financial resources used or net financial resources provided(—) . . . . .	6,189	nil	781	12,328	1,377	—3,088	—50	—230	—5,216	287

Revenue

	1976-77	1975-76
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Postal Revenue . . . . .	765,897,076 78	560,824,052 94
B Less: Disbursements . . . . .	103,424,949 83	84,375,591 68
	<u>662,472,126 95</u>	<u>476,448,461 26</u>
Transferred to Vote 1 . . . . .	47,809,904 67	32,422,970 31
	<u>614,662,222 28</u>	<u>444,025,490 95</u>
C Refunds of previous years' expenditure . . . . .	1,049,075 26	406,915 71
D Miscellaneous . . . . .	173,471 16	93,790 59
Total . . . . .	<u>\$615,884,768 70</u>	<u>\$444,526,197 25</u>

Details 1976-77

Postal Revenue

RECEIPTS

Non-Tax Revenue—

A Postage	
Sale of stamps, etc:	
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.	207,582,887
Postage meter and postage register machine impressions	393,867,780
Postage paid in cash:	
First class mail—includes gold bullion, mutilated bank notes and sundries . . . . .	41,463,562
Second class mail—newspapers and periodicals mailed by publishers and news dealers . . . . .	19,300,446
Third class mail—circulars, books, catalogues and samples mailed under permit . . . . .	49,349,959
Fourth class mail—mailings under special permit at parcel post rates . . . . .	2,411,036
Bulk shipment of packages in mail bags from a mailer to one address (Postpak) . . . . .	4,111,502
Total postage . . . . .	<u>718,087,172</u>
Payments received from foreign countries:	
On parcels received from other countries for delivery in Canada . . . . .	3,547,445
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada . . . . .	1,929,366
Terminal charges received from foreign postal administrations for imbalance of surface mail exchanged with Canada . . . . .	13,691,731
Rental of post office lock boxes . . . . .	8,893,997
Money Orders	
Fees on postal money orders . . . . .	11,320,341
Commission collected from foreign countries on foreign money orders payable in Canada . . . . .	34,609
Profit on foreign exchange transactions . . . . .	738,320
Sale of philatelic values . . . . .	6,272,668
Sale of non-postal items . . . . .	949,205
Other revenue:	
Commissions received from the unemployment insurance commission annuities branch, for collection of government annuity premiums . . . . .	10,000
Sundries . . . . .	<u>422,223</u>
Gross postal revenue . . . . .	<u>765,897,077</u>

DISBURSEMENTS

(deducted from gross postal revenue)

B Salaries and allowances paid at:	
Revenue post offices . . . . .	25,685,977
Semi staff post offices . . . . .	60,117,154
Sub post offices . . . . .	8,233,489
Total "Remuneration of postmasters and staffs paid from Revenue" . . . . .	<u>94,036,620</u>
Discount allowed to vendors of postage supplies . . . . .	522,418
Losses by fire, theft, forgery, etc. . . . .	193,875
Commission paid to foreign countries on Canadian money orders payable in those countries . . . . .	111,789
Postage on parcels mailed in Canada for delivery in foreign countries . . . . .	2,288,146
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries . . . . .	3,901,339
Terminal charges paid to foreign postal administration for imbalance of surface mails exchanged with Canada . . . . .	137,563
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles . . . . .	2,233,200
Total disbursements . . . . .	103,424,950
Less: Transferred to Vote 1 . . . . .	47,809,904
Net postal revenue . . . . .	<u>614,662,223</u>

Other Revenue

RECEIPTS

C Refunds of previous year's expenditure . . . . .	1,049,075
D Miscellaneous . . . . .	<u>173,471</u>
Total other revenue . . . . .	<u>1,222,546</u>
Grand total . . . . .	<u>\$615,884,769</u>



## Appendix 1

## Canada Post Office

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Cash on hand and in transit . . . . .	\$33,271,875	\$32,490,934	Savings bank depositors . . . . .	\$ 2,933,042	\$ 3,079,079
Post Office accounts in Consolidated Revenue			Outstanding postal money orders . . . . .	48,566,052	45,477,791
Fund, net . . . . .	3,673,141	15,347,152	Accounts payable and accrued charges . . . . .	2,475,941	2,717,569
Accounts receivable . . . . .	16,220,755	3,002,318	Deposit accounts . . . . .	1,085,965	678,641
Inventory of materials and fittings, at cost . . .	2,939,943	1,562,486	Suspense accounts, net . . . . .	1,044,714	449,810
	\$56,105,714	\$52,402,890		\$56,105,714	\$52,402,890

NOTE: Certain international accounts receivable and payable are not in the Balance Sheet since they cannot be established with sufficient accuracy.

Certified Correct:

M. LYSACK  
*Director of Treasury Operations*

Approved:

J. C. CORKERY  
*Deputy Postmaster General*

Appendix 2

Post Office Working Capital Advance

(Authorized by Post Office Vote 541, Appropriation Act No. 4, 1954, 1953-54, c. 67)

BALANCE SHEET AS OF MARCH 31, 1977  
(with comparative figures as of March 31, 1976)

ASSETS			LIABILITIES		
	1977	1976		1977	1976
Inventory, at cost (Note)	\$2,934,511 23	\$1,574,345 96	Accounts payable	\$	\$ 12,508 80
Shortage in inventory to be recovered from			Working Capital Advance (Authorized		
Parliamentary appropriation	5,431 36		\$3,000,000.00-1976-77-\$1,500,000.00-		
			1975-76)	2,939,942 59	1,561,837 16
	\$2,939,942 59	\$1,574,345 96		\$2,939,942 59	\$1,574,345 96

NOTE: As of March 31, 1977, the inventory included material and fitting on consignment to contractors for the manufacture of mail bags, uniforms and satchels-\$702,152.56 (as of March 31, 1976 \$435,141.96).

OPERATING STATEMENT FOR YEAR  
ENDED 31 MARCH 1977

Balance at beginning of year	\$1,574,345 96	
Add:		
Cost of materials and fittings acquired during year	3,845,864 95	\$5,420,210 91
Deduct:		
Recoveries from Post Office Vote 01	2,478,793 50	
Sales of materials to contractors	1,474 82	2,480,268 32
Balance at end of year		\$2,939,942 59



# SECTION 19

## 1976-77 PUBLIC ACCOUNTS

### Privy Council

Privy Council  
Canadian Intergovernmental Conference  
Secretariat  
Chief Electoral Officer  
Commissioner of Official Languages  
Economic Council of Canada  
Public Service Staff Relations Board

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## **PRIVY COUNCIL**

### **Privy Council**

#### **Objective**

- To provide for the operation and support of the central decision-making mechanism of the Government.

### **Canadian Intergovernmental Conference Secretariat**

#### **Objective**

- To provide administrative and support services for meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

### **Chief Electoral Officer**

#### **Objective**

- To enable the people of Canada, eligible to vote, to elect members to the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with the Canada Elections Act and to ensure compliance with the election expenses provisions of the Canada Elections Act.

### **Commissioner of Official Languages**

#### **Objective**

- To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

### **Economic Council of Canada**

#### **Objective**

- To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

### **Public Service Staff Relations Board**

#### **Objective**

- To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Privy Council</b>				
1 Program expenditures, including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary of \$20,000 per annum and pro rata for any period less than a year, the grants listed in the Estimates . . . . .	\$15,123,381 00			
1d . . . . .	2,310,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	96,900 00			
	17,530,281 00	16,158,908 53	1,371,372 47	17,302,635 87
Stat. The Prime Minister's salary and motor car allowance . . . . .	35,299 92	35,299 92		41,368 76
Stat. President of the Privy Council - Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,655 80
Stat. Leader of the Government in the Senate - Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,239 13
Stat. Ministers without Portfolio or Ministers of State - Motor car allowances . . . . .	3,910 95	3,910 95		640 66
Stat. Allowances to former Prime Ministers . . . . .	8,333 28	8,333 28		6,339 57
Stat. Contributions to employee benefit plans . . . . .	869,613 00	869,613 00		955,000 00
	18,491,437 83	17,120,065 36	1,371,372 47	18,356,879 79
<b>Canadian Intergovernmental Conference Secretariat</b>				
5 Program expenditures . . . . .	\$ 1,181,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	13,000 00			
	1,194,000 00	1,014,963 34	179,036 66	996,407 72
Stat. Contributions to employee benefit plans . . . . .	51,000 00	51,000 00		33,000 00
	1,245,000 00	1,065,963 34	179,036 66	1,029,407 72
<b>Chief Electoral Officer</b>				
10 Program expenditures . . . . .	910,000 00	767,126 64	142,873 36	626,391 74
Stat. Salary of the Chief Electoral Officer . . . . .	52,966 45	52,966 45		60,598 63
Stat. Expenses of elections . . . . .	1,807,182 73	1,807,182 73		488,915 62
Stat. Contributions to employee benefit plans . . . . .	77,000 00	77,000 00		77,000 00
	2,847,149 18	2,704,275 82	142,873 36	1,252,905 99
<b>Commissioner of Official Languages</b>				
15 Program expenditures . . . . .	\$ 2,308,000 00			
15d . . . . .	858,000 00			
	3,166,000 00	2,983,957 27	182,042 73	2,802,820 97
Stat. Salary and expenses . . . . .	70,004 92	70,004 92		70,614 61
Stat. Contributions to employee benefit plans . . . . .	184,000 00	184,000 00		187,000 00
	3,420,004 92	3,237,962 19	182,042 73	3,060,435 58
<b>Economic Council of Canada</b>				
20 Program expenditures . . . . .	4,464,000 00	4,056,108 46	407,891 54	3,854,493 89
Stat. Contributions to employee benefit plans . . . . .	297,000 00	297,000 00		334,000 00
	4,761,000 00	4,353,108 46	407,891 54	4,188,493 89
<b>Public Service Staff Relations Board</b>				
25 Program expenditures and authority to spend revenue received during the year . . . . .	\$ 4,613,000 00			
25b . . . . .	208,100 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	53,600 00			
	4,874,700 00	4,386,147 30	488,552 70	3,932,932 52
Stat. Contributions to employee benefit plans . . . . .	345,000 00	345,000 00		268,000 00
	5,219,700 00	4,731,147 30	488,552 70	4,200,932 52
Total . . . . .	35,984,291 93	33,212,522 47	2,771,769 46	32,089,055 49

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Privy Council . . . . .	1976-77	17,120	30	1,663		18,753
	1975-76	18,357	11	1,393		19,739
Canadian Intergovernmental Conference Secretariat . . . . .	1976-77	1,066	510	154		710
	1975-76	1,029	197	109		941
Chief Electoral Officer . . . . .	1976-77	2,704	3	208		2,909
	1975-76	1,253	1	209		1,461
Commissioner of Official Languages . . . . .	1976-77	3,238		167		3,405
	1975-76	3,060	2	147		3,205
Economic Council of Canada . . . . .	1976-77	4,353	5	320		4,668
	1975-76	4,189		309		4,498
Public Service Staff Relations Board . . . . .	1976-77	4,731	2	731		5,460
	1975-76	4,201	1	292		4,492
Total . . . . .	1976-77	33,212	550	3,243		35,905
	1975-76	32,089	212	2,459		34,336

## Programs by Activities

(in thousand of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>PRIVY COUNCIL</b>								
Office of the Prime Minister . . . . .	2,091	2,270					2,091	2,270
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State . . . . .	689	781					689	781
Cabinet Secretariat (operations and plans) . . . . .	5,315	5,482					5,315	5,482
Federal-provincial relations office . . . . .	1,800	1,527					1,800	1,527
Administration . . . . .	4,314	4,060	400	377	2,000	996	6,714	5,433
Commissions of inquiry and task forces . . . . .	1,882	1,627					1,882	1,627
	16,091	15,747	400	377	2,000	996	18,491	17,120
Less: receipts credited to revenue . . . . .	15	30					15	30
Add: services provided by other departments . . . . .	1,663	1,663					1,663	1,663
Total cost of program . . . . .	17,739	17,380	400	377	2,000	996	20,139	18,753
<b>Canadian Intergovernmental Conference Secretariat</b>								
Canadian intergovernmental conference secretariat . . . . .	1,217	1,041	28	25			1,245	1,066
Less: receipts credited to revenue . . . . .	601	510					601	510
Add: services provided by other departments . . . . .	154	154					154	154
Total cost of program . . . . .	770	685	28	25			798	710
<b>Chief Electoral Officer</b>								
Administration . . . . .	945	808	18	12			963	820
Elections . . . . .	1,688	1,688	45	45	74	74	1,807	1,807
Contributions to employee benefit plans . . . . .	77	77					77	77
	2,710	2,573	63	57	74	74	2,847	2,704
Less: receipts credited to revenue . . . . .	3	3					3	3
Add: services provided by other departments . . . . .	208	208					208	208
Total cost of program . . . . .	2,915	2,778	63	57	74	74	3,052	2,909
<b>Commissioner of Official Languages</b>								
Administration . . . . .	2,036	2,080	10	2			2,046	2,082
Complaints services . . . . .	459	368					459	368
Special studies services . . . . .	731	604					731	604
Contributions to employee benefit plans . . . . .	184	184					184	184
	3,410	3,236	10	2			3,420	3,238
Add: services provided by other departments . . . . .	167	167					167	167
Total cost of program . . . . .	3,577	3,403	10	2			3,587	3,405
<b>Economic Council of Canada</b>								
Economic Council of Canada . . . . .	4,705	4,297	56	56			4,761	4,353
Less: receipts credited to revenue . . . . .		5						5
Add: services provided by other departments . . . . .	320	320					320	320
Total cost of program . . . . .	5,025	4,612	56	56			5,081	4,668
<b>Public Service Staff Relations Board</b>								
Staff relations administration . . . . .	2,591	2,284	189	188			2,780	2,472
Pay Research Bureau . . . . .	2,083	1,903	12	11			2,095	1,914
Contributions to employee benefit plans . . . . .	345	345					345	345
	5,019	4,532	201	199			5,220	4,731
Less: receipts and revenues credited to the vote . . . . .	1						1	
	5,018	4,532	201	199			5,219	4,731
Less: receipts credited to revenue . . . . .		2						2
Add: services provided by other departments . . . . .	698	731					698	731
Total cost of program . . . . .	5,716	5,261	201	199			5,917	5,460

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 · Expenditures	1975-76 Expenditures
Privy Council			
Grant to the institute for research on public policy not to exceed the aggregate of all amounts contributed thereto in the current fiscal year from all sources other than Her Majesty in right of Canada . . . . .	1,981	977	865
Grant to the Institute of Intergovernmental Affairs, Queen's University . . . . .	19	19	
<i>Expenditures not required for the current year</i> . . . . .			554
Total . . . . .	2,000	996	1,419
Chief Electoral Office			
Reimbursement of Candidate's election expenses . . . . .	74	74	21
Grand total . . . . .	2,074	1,070	1,440



## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council	Canadian Inter-governmental Conference Secretariat	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages . . . . .	9,194 <b>8,677</b> <i>7,642</i>	610 <b>494</b> <i>483</i>	1,152 <b>1,038</b> <i>728</i>	1,764 <b>1,609</b> <i>1,334</i>	2,966 <b>2,675</b> <i>2,503</i>	3,453 <b>3,024</b> <i>2,348</i>	19,139 <b>17,517</b> <i>15,038</i>
(1) Other personnel costs . . . . .	870 <b>870</b> <i>955</i>	51 <b>51</b> <i>33</i>	77 <b>77</b> <i>77</i>	184 <b>184</b> <i>187</i>	297 <b>297</b> <i>334</i>	346 <b>345</b> <i>269</i>	1,825 <b>1,824</b> <i>1,855</i>
(2) Transportation and communications . . . . .	618 <b>771</b> <i>892</i>	192 <b>174</b> <i>110</i>	176 <b>182</b> <i>83</i>	222 <b>223</b> <i>129</i>	144 <b>122</b> <i>122</i>	202 <b>189</b> <i>176</i>	1,554 <b>1,661</b> <i>1,512</i>
(3) Information . . . . .	  <i>65</i>	5 <b>2</b>	58 <b>58</b> <i>67</i>	1,001 <b>1,000</b> <i>1,171</i>	290 <b>193</b> <i>312</i>	105 <b>85</b> <i>76</i>	1,459 <b>1,338</b> <i>1,691</i>
(4) Professional and special services . . . . .	1,388 <b>1,555</b> <i>1,916</i>	147 <b>169</b> <i>162</i>	109 <b>101</b> <i>98</i>	120 <b>112</b> <i>135</i>	837 <b>805</b> <i>677</i>	355 <b>351</b> <i>262</i>	2,956 <b>3,093</b> <i>3,250</i>
(5) Rentals . . . . .	155 <b>167</b> <i>174</i>	20 <b>25</b> <i>26</i>	56 <b>56</b> <i>51</i>	50 <b>49</b> <i>32</i>	82 <b>44</b> <i>50</i>	40 <b>38</b> <i>31</i>	403 <b>379</b> <i>364</i>
(6) Purchased repair and upkeep . . . . .	202 <b>162</b> <i>637</i>	5 <b>15</b> <i>45</i>	15 <b>5</b> <i>8</i>	13 <b>3</b> <i>3</i>	7 <b>7</b> <i>6</i>	94 <b>93</b> <i>461</i>	336 <b>285</b> <i>1,160</i>
(7) Utilities, materials and supplies . . . . .	1,737 <b>1,892</b> <i>2,038</i>	175 <b>110</b> <i>130</i>	1,050 <b>1,048</b> <i>89</i>	58 <b>55</b> <i>53</i>	125 <b>127</b> <i>144</i>	149 <b>149</b> <i>122</i>	3,294 <b>3,381</b> <i>2,576</i>
(9) Construction and acquisition of machinery and equipment . . . . .	400 <b>377</b> <i>715</i>	25 <b>25</b> <i>40</i>	63 <b>57</b> <i>17</i>	3 <b>2</b> <i>14</i>	3 <b>56</b> <i>6</i>	201 <b>199</b> <i>95</i>	695 <b>716</b> <i>887</i>
(10) Grants, contributions and other transfer payments . . . . .	2,000 <b>996</b> <i>1,419</i>		74 <b>74</b> <i>21</i>				2,074 <b>1,070</b> <i>1,440</i>
(12) All other expenditures . . . . .	1,927 <b>1,653</b> <i>1,904</i>	15 <b>1</b>	17 <b>8</b> <i>14</i>	5 <b>1</b> <i>2</i>	10 <b>27</b> <i>35</i>	276 <b>258</b> <i>361</i>	2,250 <b>1,948</b> <i>2,316</i>
(1-12) Total . . . . .	18,491 <b>17,120</b> <i>18,357</i>	1,245 <b>1,066</b> <i>1,029</i>	2,847 <b>2,704</b> <i>1,253</i>	3,420 <b>3,238</b> <i>3,060</i>	4,761 <b>4,353</b> <i>4,189</i>	5,221 <b>4,731</b> <i>4,201</i>	35,985 <b>33,212</b> <i>32,089</i>
(13) Less: receipts and revenues credited to the vote . . . . .						1	1
Total net expenditures . . . . .	18,491 <b>17,120</b> <i>18,357</i>	1,245 <b>1,066</b> <i>1,029</i>	2,847 <b>2,704</b> <i>1,253</i>	3,420 <b>3,238</b> <i>3,060</i>	4,761 <b>4,353</b> <i>4,189</i>	5,220 <b>4,731</b> <i>4,201</i>	35,984 <b>33,212</b> <i>32,089</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in italic type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Canadian Inter- Governmental Conference Secretariat	Chief Electoral Officer	Commis- sioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Deposit and Trust Accounts
FINANCIAL RESOURCES USED FOR—								
Budgetary and other—								
Operating expenditures . . . . .	31,426	15,747	1,041	2,573	3,236	4,297	4,532	
Capital expenditures . . . . .	716	377	25	57	2	56	199	
Grants, contributions and other transfer payments . . . . .	1,070	996		74				
Sums credited to revenue . . . . .	550	30	510	3		5	2	
Sub-total . . . . .	33,762	17,150	1,576	2,707	3,238	4,358	4,733	
Non-budgetary transactions—								
Increase in accounts receivable . . . . .								
Decrease in accounts payable . . . . .								
Other loans made to third parties . . . . .								
Other repayments of loans received from third parties . . . . .								
Amounts advanced by Canada . . . . .								
Equity capital invested by Canada . . . . .								
Acquisition of inventories . . . . .								
Other reductions in liabilities and increases in assets . . . . .	3							3
Total financial resources used . . . . .	33,765	17,150	1,576	2,707	3,238	4,358	4,733	3
FINANCIAL RESOURCES PROVIDED FROM—								
Budgetary allocations used—								
Annual appropriations . . . . .	29,367	16,159	1,015	767	2,984	4,056	4,386	
Statutory appropriations . . . . .	3,845	961	51	1,937	254	297	345	
Receipts credited to appropriations . . . . .								
Sums credited to revenue . . . . .	550	30	510	3		5	2	
Sales . . . . .								
Other . . . . .								
Depreciation charged as an expenditure . . . . .								
Sub-total . . . . .	33,762	17,150	1,576	2,707	3,238	4,358	4,733	
Non-budgetary transactions—								
Decrease in accounts receivable . . . . .								
Increase in accounts payable . . . . .								
Other repayments of loans made to third parties . . . . .								
Other loans received from third parties . . . . .								
Repayments of amounts advanced by Canada . . . . .								
Equity capital realized . . . . .								
Decrease in inventories . . . . .								
Other increases in liabilities or reduction in assets . . . . .	2							2
Total financial resources provided . . . . .	33,764	17,150	1,576	2,707	3,238	4,358	4,733	2
Net financial resources used or net-financial resources provided (—) . . . . .	1	nil	nil	nil	nil	nil	nil	1

## Revenues

	1976-77	1975-76		1976-77	1975-76
<b>Privy Council</b>			<b>Economic Council of Canada</b>		
<b>Comparative Summary</b>			<b>Comparative Summary</b>		
Non-Tax Revenue—			Non-Tax Revenue—		
A Refunds of previous years' expenditure . . . . .	29,360 53	10,800 46	Refunds of previous years' expenditure . . . . .	4,936 81	151 75
B Miscellaneous . . . . .	687 18	449 35	Miscellaneous . . . . .	25 25	
Total . . . . .	<u>\$30,047 71</u>	<u>\$11,249 81</u>	Total . . . . .	<u>\$4,962 06</u>	<u>\$151 75</u>
		1976-77		1976-77	1975-76
<b>Details</b>			<b>Public Service Staff Relations Board</b>		
Non-Tax Revenue—			<b>Comparative Summary</b>		
A Refunds of previous years' expenditure . . . . .		29,361	Non-Tax Revenue—		
B Miscellaneous: sale of statutory instruments pursuant to the			Refunds of previous years' expenditure . . . . .	\$1,766 50	\$1,342 47
Statutory Instruments Act, C. 38, Statutes of 1970-71-72 . . . . .		687			
Total . . . . .		<u>\$30,048</u>			
	1976-77	1975-76			
<b>Canadian Intergovernmental Conference</b>					
<b>Secretariat</b>					
<b>Comparative Summary</b>					
Non-Tax Revenue—					
A Refunds of previous years' expenditure . . . . .	537 46	558 00			
B Miscellaneous . . . . .	509,000 00	196,500 00			
Total . . . . .	<u>\$509,537 46</u>	<u>\$197,058 00</u>			
		1976-77			
<b>Details</b>					
Non-Tax Revenue—					
A Refunds of previous years' expenditure . . . . .		537			
B Miscellaneous: provincial proportional share of 1976-77 budget . . . . .		509,000			
Total . . . . .		<u>\$509,537</u>			
	1976-77	1975-76			
<b>Chief Electoral Officer</b>					
<b>Comparative Summary</b>					
Non-Tax Revenue—					
Refunds of previous years' expenditure . . . . .	7 97	310 62			
Proceeds from sales . . . . .	806 20	816 20			
Miscellaneous . . . . .	1,820 00	200 00			
Total . . . . .	<u>\$2,634 17</u>	<u>\$1,326 82</u>			
	1976-77	1975-76			
<b>Commissioner of Official Languages</b>					
<b>Comparative Summary</b>					
Non-Tax Revenue—					
Refunds of previous years' expenditure . . . . .	287 22	2,072 14			
Miscellaneous . . . . .	1 10				
Total . . . . .	<u>\$288 32</u>	<u>\$2,072 14</u>			

## Appendix 1

## Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

(Established by the Queen Elizabeth II Canadian Research Fund Act)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Cash . . . . .	\$ 20,281	\$ 7,308	Provision for awards approved (Note 3) . . . . .	\$386,000	\$342,800
Accrued interest . . . . .	19,079	20,729			
Investments—Canada bonds at cost (Note 2) . . . . .	910,989	971,895			
			<b>BALANCE OF FUND</b>		
			Balance, beginning of year . . . . .	657,132	758,589
			Deduct: excess of expenditure over revenue for the year . . . . .	92,783	101,457
			Balance, end of year . . . . .	564,349	657,132
	<b>\$950,349</b>	<b>\$999,932</b>		<b>\$950,349</b>	<b>\$999,932</b>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

JACQUES DUCHARME

*Chairman*

RICHARD B. GOLDBLOOM

*Trustee*STATEMENT OF REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Revenue</b>		
Interest on Investments . . . . .	\$ 72,430	\$ 69,357
Donations . . . . .	50	
	<b>72,480</b>	<b>69,357</b>
<b>Expenditure</b>		
Fellowship awards . . . . .	64,400	47,200
Scientist awards . . . . .	85,500	81,000
Increase to prior years' scientist awards . . . . .	12,000	25,000
Research allowances to supervisors . . . . .	1,000	1,500
Transportation and travel grants . . . . .	716	1,170
Other expenditures . . . . .	741	415
	<b>164,357</b>	<b>156,285</b>
Excess of expenditure over revenue before loss on sale of investments . . . . .	91,877	86,928
Loss on sale of investments . . . . .	906	14,529
Excess of expenditure over revenue for the year . . .	<b>\$ 92,783</b>	<b>\$101,457</b>

The accompanying notes are an integral part of the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1977

AUDITOR GENERAL OF CANADA

Ottawa, Ontario  
June 16, 1977

## 1. Objectives of the Fund and significant accounting policies

## (a) Objectives

The Queen Elizabeth II Canadian Fund was established pursuant to the Queen Elizabeth II Canadian Research Fund Act, R.S. c. Q-1 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. A Board of Trustees consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal, manage and administer the Fund. The Fund was set up by an initial contribution of 1 million dollars from the Consolidated Revenue Fund and is augmented by gifts or bequests received.

## (b) Significant accounting policies

## Investments

Investments in Government of Canada Bonds are recorded at cost. Premiums and discounts are not amortized over their term to maturity. Interest earned on investments is recorded in the accounts on an accrual basis.

## Expenditure

Awards to scientists, payable within a one to six year period and fellowship awards payable within the following year are provided for in the year the awards are approved. Any increases granted for the remaining term of such awards are provided for in the year the increases are approved.

## Services provided without charge

The Medical Research Council provides the Board without charge such secretarial and other administrative and technical services and facilities for carrying out the purposes of the Act.

## THE BOARD OF TRUSTEES

AND

THE RIGHT HONOURABLE PIERRE E. TRUDEAU, P.C., Q.C., M.P.,  
PRIME MINISTER OF CANADA,  
OTTAWA, ONTARIO

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1977 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J.J. MACDONELL  
*Auditor General of Canada*

## 2. Investments

	1977	1976
Cost . . . . .	\$910,989	\$ 971,895
Market value . . . . .	906,856	921,469
Par value . . . . .	975,000	1,035,000

## 3. Provision for awards approved

Current portion due within one year . . . . .	\$179,400	\$ 118,700
Long term portion . . . . .	206,600	224,100
Total . . . . .	<u>\$386,000</u>	<u>\$ 342,800</u>



Appendix 2  
Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND COUNCIL ELECTIONS

	Prelim- inary duties	Enumera- tion and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— fees, allowances and expenses	Election clerks— fees, allowances and expenses	Miscel- laneous printing	Ottawa head- quarters	Election expenses— adminis- tration	Election expenses— enforce- ment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General elections—												
Prior to 1974 . . . . .					134							134
1974 . . . . .	325		240	7,611	17	122		37				8,352
Next general election . . . .	240,044							222	1,141,325		18,891	1,400,482
By-elections												
1975 Quebec . . . . .						240						240
New Brunswick . . . . .			26			540						566
1976 Ontario . . . . .	3,754	79,839	75,554	4,338	6,627	22,986	2,500	470	186	49,570		245,824
Newfoundland . . . . .	222	36,990	41,181	3,449	2,474	13,363	2,500	804	538	26,761		128,282
Northwest Territories . . . .	2,234	1,666	735	210	383	6,895	1,250	336	1,176			14,885
1977 Quebec . . . . .	4,454					4			444			4,902
Prince Edward Island . . . .	408											408
Council elections												
1974 Yukon Territory . . . .	4					936			2,077			3,017
1975 Northwest Territories . .						91						91
	251,445	118,495	117,736	15,608	9,635	45,177	6,250	1,869	1,145,746	76,331	18,891	1,807,183

GENERAL ELECTION—1974

	Prelim- inary duties	Enumera- tion and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— fees, allowances and expenses	Election clerks— fees, allowances and expenses	Miscel- laneous printing	Ottawa head- quarters	Election expenses— adminis- tration	Election expenses— enforce- ment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SUMMARY												
Ontario . . . . .	282		70	6,375	17			37				6,781
Quebec . . . . .	43			972								1,015
Nova Scotia . . . . .				264								264
New Brunswick . . . . .			35									35
Newfoundland . . . . .			30									30
Manitoba . . . . .						122						122
Saskatchewan . . . . .			70									70
Alberta . . . . .			35									35
Total . . . . .	325		240	7,611	17	122		37				8,352

## Appendix 3

## Economic Council of Canada

*(Established by the Economic Council of Canada Act)*STATEMENT OF EXPENDITURE FOR  
THE YEAR ENDED MARCH 31, 1977

	1977	1976
Administration:		
Salaries and employee benefits . . . . .	\$3,014,412	\$2,875,076
Professional and special services . . . . .	820,697	684,849
Accommodation . . . . .	282,754	279,957
Publication of reports and studies . . . . .	193,022	312,128
Office stationery and supplies . . . . .	127,210	143,873
Travel and removal . . . . .	71,270	76,022
Office furniture and equipment . . . . .	56,261	5,644
Communications . . . . .	50,623	46,010
Rental of equipment . . . . .	43,631	50,267
Office renovations . . . . .	18,647	26,468
Repair of furniture and equipment . . . . .	7,596	5,545
Miscellaneous . . . . .	8,029	8,340
Total expenditure . . . . .	\$4,694,152	\$4,514,179
Total expenditure provided by:		
Appropriations		
Privy Council Vote 20 . . . . .	\$4,056,108	\$3,854,494
Statutory - Contributions to employee benefit plans . . . . .	297,000	334,000
Government departments which provided services without charge . . . . .	341,044	325,685
	\$4,694,152	\$4,514,179

The accompanying notes are an integral part of the financial statement.

Certified correct:

N. LAFRANCE  
*Chief of Administration*

Approved:

GEORGE POST  
*Acting Chairman*NOTES TO THE STATEMENT OF EXPENDITURE  
MARCH 31, 1977

## 1. Objective and Accounting Policies

## (a) Objective

The Economic Council of Canada was established on August 2, 1963 by Act of Parliament under the provisions of the Economic Council of Canada Act, and reports to the Prime Minister through the Privy Council. The objective of the Economic Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

## (b) Accounting policies

The accounts of the Council are maintained on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31. Purchases of furniture and equipment are recorded as an administration expenditure in the year of acquisition. This basis of accounting is consistent with the one used by departments of the Government of Canada.

Reported expenditures also include an estimated amount for services provided without charge by government departments.

## 2. Financing

The amounts required to finance the transactions of the Council are provided by Privy Council Vote 20 and recorded as expenditure in the accounts of Canada. During the year \$4,464,000 was provided by this Vote and \$407,892 lapsed in accordance with Section 30 of the Financial Administration Act.

## 3. The Council

The Chairman, 2 Directors and not more than 25 other members are appointed by the Governor in Council. The Chairman and Directors are full time employees of the Council and their remuneration for the year totalled \$109,820 (1976 - \$147,250). Members served without remuneration.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario  
June 20, 1977ECONOMIC COUNCIL OF CANADA  
ANDTHE RIGHT HONOURABLE PIERRE E. TRUDEAU, P.C., Q.C.,  
OTTAWA, ONTARIO

I have examined the statement of expenditure of the Economic Council of Canada for the year ended March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operation of the Council for the year ended March 31, 1977, in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

# SECTION 20

## 1976-77 PUBLIC ACCOUNTS

### Public Works

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## **PUBLIC WORKS**

### **Objectives**

#### **ADMINISTRATION PROGRAM**

- To provide central policy direction and central administrative support services for all Departmental programs.

#### **PROFESSIONAL AND TECHNICAL SERVICES PROGRAM**

- To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

#### **ACCOMMODATION PROGRAM**

- To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

#### **MARINE PROGRAM**

- To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

#### **TRANSPORTATION AND OTHER ENGINEERING PROGRAM**

- To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

#### **LAND MANAGEMENT AND DEVELOPMENT PROGRAM**

- To manage and develop federal lands so as to combine the efficient provision of government services with the achievement of wider social, economic and environmental objectives.

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Note: In 1976-77 expenditures in respect of certain responsibilities for Goose Bay were transferred to this department from the Department of Transport.

For comparative purposes the 1975-76 figures have been adjusted.



## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures.....	\$ 26,625,000 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism.....	240,700 00			
	26,865,700 00	25,289,605 07	1,576,094 93	22,836,338 81
Stat. Minister of Public Works—Salary and motor car allowance.....	21,999 84	21,999 84		26,072 49
Stat. Contributions to employee benefit plans.....	2,055,000 00	2,055 000 00		1,970,000 00
	28,942,699 84	27,366,604 91	1,576,094 93	24,832,411 30
<b>PROFESSIONAL AND TECHNICAL SERVICES PROGRAM</b>				
5 Program expenditures and the grant listed in the Estimates.....	\$ 34,450,000 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism.....	234,800 00			
	34,684,800 00	32,741,791 69	1,943,008 31	28,794,810 51
Stat. Contributions to employee benefit plans.....	2,825,000 00	2,825,000 00		2,680,000 00
	37,509,800 00	35,566,791 69	1,943,008 31	31,474,810 51
<b>ACCOMMODATION PROGRAM</b>				
10 Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organi- zation in the form of office accommodation at less than commercial rates and to the Ottawa Civil Service Recreation Association in the form of mainte- nance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year.....	\$ 303,668,000 00			
10b To authorize the transfer of \$7,255,000 from Trans- port Vote 20, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of.....	6,667,000 00			
10d To extend the purposes of Public Works Vote 10, Appropriation Act No. 3, 1976:				
(a) to authorize the Minister of Public Works notwith- standing paragraph 4(1)(a) of the Public Lands Grants Act and Section 39 of the Public Works Act, to sell, lease or otherwise dispose of the lands, and any build- ings or structures thereon, described in instrument 592- 102 registered in the Registry Office of the Registry Division of the City of Ottawa in the Province of Ontario on the 7th day of June 1971, and the lands known and designated as being Lot 487, Ward 4, City of Hull, Province of Quebec, in accordance with terms and conditions prescribed by Regulations of the Govern- or in Council; and				
(b) to authorize the transfer of \$10,999,999 from Public Works Vote 15, Appropriation Act No. 3, 1976, for the purposes of this Vote.....	1 00			
Transfer from Vote 15.....	10,999,999 00			
Transfer from Transport Vote 20.....	7,255,000 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism.....	215,000 00			
	328,805,000 00	296,717,936 92	32,087,063 08	253,662,221 20
15 Capital expenditures including expenditures on works on other than Federal property.....	\$ 274,500,000 00			
Less transfer to:				
Vote 10.....	\$ 10,999,999 00			
Vote 20.....	484,999 00			
Vote 40.....	2,239,999 00			
Vote 52.....	4,999,999 00			
	18,724,996 00			
	255,775,004 00	235,868,427 63	19,906,576 37	243,070,233 75
Stat. Contributions to employee benefit plans.....	7,210,000 00	7,210,000 00		6,434,000 00
Stat. Federal Court awards.....	28,640 28	28,640 28		33,429 37
Stat. Refunds of amounts credited to revenue in previous years.....	3,286 62	3,286 62		3,039 25
	591,821,930 90	539,828,291 45	51,993 639 45	503,202,923 57
<b>MARINE PROGRAM</b>				
20 Operating expenditures and contributions.....	\$ 18,319,000 00			
20b To authorize the transfer of \$924,999 from Public Works Vote 25, Appropriation Act No. 3, 1976, for the purposes of this Vote.....	1 00			
20d To authorize the transfer of \$484,999 from Public Works Vote 15 and \$1,200,000 from Public Works Vote 25, Appropriation Act No. 3, 1976, for the purposes of this Vote.....	1 00			
Transfer from Vote 15.....	484,999 00			
Transfer from Vote 25.....	2,124,999 00			
	20,929,000 00	18,865,778 35	2,063,221 65	14,842,712 85
25 Capital expenditures including expenditures on works on other than Federal property.....	\$ 12,093,000 00			
Less transfer to Vote 20.....	2,124,999 00			
	9,968,001 00	8,855,445 73	1,112,555 27	8,711,632 55
Stat. Dry dock subsidy—Canadian Vickers, Montreal.....	180,000 00	180,000 00		180,000 00
Stat. Contributions to employee benefit plans.....	764,000 00	764,000 00		744,000 00
	31,841,001 00	28,665,224 08	3,175,776 92	24,478,345 40

Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
35 Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge .....	14,841,000 00	14,516,196 94	324,803 06	14,394,678 38
40 Capital expenditures including expenditures on works on other than Federal property .....	\$ 17,650,000 00			
40b To authorize the transfer of \$840,000 from Public Works Vote 15, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of .....	2,000,000 00			
40d To authorize the transfer of \$1,399,999 from Public Works Vote 15, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 15 .....	2,239,999 00			
Stat. Contributions to employee benefit plans .....	21,890,000 00	21,719,259 80	170,740 20	10,898,710 42
	133,000 00	133,000 00		118,000 00
	36,864,000 00	36,368,456 74	495,543 26	25,411,388 80
LAND MANAGEMENT AND DEVELOPMENT PROGRAM				
45 Operating expenditures and authority to spend revenue received during the year ..	4,890,000 00	2,135,380 50	2,754,619 50	2,796,859 41
50 Capital expenditures .....	8,000,000 00	7,583,507 15	416,492 85	17,716,013 10
52d The grant listed in the Estimates—To authorize the transfer of \$4,999,999 from Public Works Vote 15, Appropriation Act No. 3, 1976 for the purposes of this Vote .....	\$ 1 00			
Transfer from Vote 15 .....	4,999,999 00			
Stat. Contributions to employee benefit plans .....	5,000,000 00	5,000,000 00		
	317,000 00	317,000 00		250,000 00
	18,207,000 00	15,035,887 65	3,171,112 35	20,762,872 51
Total .....	745,186,431 74	682,831,256 52	62,355,175 22	630,162,752 09

Total Cost of Programs  
(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	Accommoda- tion provided by this department	
ADMINISTRATION .....	1976-77	27,367	39	642	1,794	29,764
	1975-76	24,832	30	573	1,486	26,861
PROFESSIONAL AND TECHNICAL SERVICES .....	1976-77	35,567	49	615	1,724	37,857
	1975-76	31,475	48	541	1,399	33,367
ACCOMMODATION .....	1976-77	539,828	2,113	2,730		540,445
	1975-76	503,202	1,983	2,574		503,793
MARINE .....	1976-77	28,665	2,067	251		26,849
	1975-76	24,478	3,948	243		20,773
TRANSPORTATION AND OTHER ENGINEERING .....	1976-77	36,368	469	44		35,943
	1975-76	25,412	150	47		25,309
LAND MANAGEMENT AND DEVELOPMENT .....	1976-77	15,036	4,395	94		10,735
	1975-76	20,763	1,891	87		18,959
Total .....	1976-77	682,831	9,132	4,376	3,518	681,593
	1975-76	630,162	8,050	4,065	2,885	629,062

**Programs by Activities**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
Executive offices .....	1,465	1,378	50	47			1,515	1,425
Administrative services .....	25,015	23,550	357	337			25,372	23,887
Contributions to employee benefit plans .....	2,055	2,055					2,055	2,055
	28,535	26,983	407	384			28,942	27,367
Less: receipts credited to revenue .....		39						39
Add: services provided by other departments .....	642	642					642	642
accommodation provided by this department .....	1,794	1,794					1,794	1,794
Total cost of program .....	30,971	29,380	407	384			31,378	29,764
<b>PROFESSIONAL AND TECHNICAL SERVICES PROGRAM</b>								
Architectural, engineering and technical services .....	32,219	30,416	946	892			33,165	31,308
Fire prevention and protection services .....	1,490	1,429			30	5	1,520	1,434
Contributions to employee benefit plans .....	2,825	2,825					2,825	2,825
	36,534	34,670	946	892	30	5	37,510	35,567
Less: receipts credited to revenue .....		49						49
Add: services provided by other departments .....	615	615					615	615
accommodation provided by this department .....	1,724	1,724					1,724	1,724
Total cost of program .....	38,873	36,960	946	892	30	5	39,849	37,857
<b>ACCOMMODATION PROGRAM</b>								
General purpose buildings .....	249,148	226,633	130,000	118,213			379,148	344,846
Single purpose buildings .....	105,258	95,736	144,000	130,966			249,258	226,702
Program management .....	21,550	19,602	500	453			22,050	20,055
Contributions to employee benefit plans .....	7,210	7,210					7,210	7,210
	383,166	349,181	274,500	249,632			657,666	598,813
Less: receipts and revenues credited to the vote .....	65,844	58,985					65,844	58,985
	317,322	290,196	274,500	249,632			591,822	539,828
Less: receipts credited to revenue .....	180	2,113					180	2,113
Add: services provided by other departments .....	2,730	2,730					2,730	2,730
Total cost of program .....	319,872	290,813	274,500	249,632			594,372	540,445
<b>MARINE PROGRAM</b>								
Industry support .....	20,041	16,599	11,796	9,770	180	539	32,017	26,908
Water level control .....	823	683	297	247	65	63	1,185	993
Contributions to employee benefit plans .....	764	764					764	764
	21,628	18,046	12,093	10,017	245	602	33,966	28,665
Less: receipts and revenues credited to the vote .....	2,125						2,125	
	19,503	18,046	12,093	10,017	245	602	31,841	28,665
Less: receipts credited to revenue .....	2,089	2,067					2,089	2,067
Add: services provided by other departments .....	251	251					251	251
Total cost of program .....	17,665	16,230	12,093	10,017	245	602	30,003	26,849
<b>TRANSPORTATION AND OTHER ENGINEERING PROGRAM</b>								
Transportation facilities .....	19,498	19,185	17,650	17,365			37,148	36,550
Contribution to employee benefit plans .....	133	133					133	133
	19,631	19,318	17,650	17,365			37,281	36,683
Less: receipts and revenues credited to the vote .....	417	315					417	315
	19,214	19,003	17,650	17,365			36,864	36,368
Less: receipts credited to revenue .....	42	469					42	469
Add: services provided by other departments .....	44	44					44	44
Total cost of program .....	19,216	18,578	17,650	17,365			36,866	35,943
<b>LAND MANAGEMENT AND DEVELOPMENT PROGRAM</b>								
Land management and development .....	9,362	7,480	8,000	6,393	5,000	5,000	22,362	18,873
Contribution to employee benefit plan .....	317	317					317	317
	9,679	7,797	8,000	6,393	5,000	5,000	22,679	19,190
Less: receipts and revenues credited to the vote .....	4,472	4,154					4,472	4,154
	5,207	3,643	8,000	6,393	5,000	5,000	18,207	15,036
Less: receipts credited to revenue .....		4,395						4,395
Add: services provided by other departments .....	94	94					94	94
Total cost of program .....	5,301	(658)	8,000	6,393	5,000	5,000	18,301	10,735

**Grants, Contributions and Other Transfer Payments**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>PROFESSIONAL AND TECHNICAL SERVICES PROGRAM</b>			
Grant to the Canadian Joint Fire Prevention Publicity Committee .....	5	5	5
Grant to the Canadian Association of Fire Chiefs .....	25		8
	30	5	13
<b>ACCOMMODATION PROGRAM</b>			
<i>Expenditures not required for the current year</i> .....			52
			52
<b>MARINE PROGRAM</b>			
Dry Dock subsidy to Canadian Vickers, Montreal .....	180	180	180
Okanagan flood control project .....	65	1	50
Miscellaneous .....		421	14
	245	602	244
<b>TRANSPORTATION AND OTHER ENGINEERING PROGRAM</b>			
<i>Expenditures not required for the current year</i> .....			327
			327
<b>LAND MANAGEMENT AND DEVELOPMENT PROGRAM</b>			
Grant to the Regional Municipality of Niagara in respect of Welland Canal crossing .....	5,000	5,000	
	5,000	5,000	
<b>Total</b> .....	5,275	5,607	636

# Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Professional and Technical Services Program	Accom- modation Program	Marine Program	Trans- portation and Other Engineering Program	Land Management and Development Program	Total
(1) Salaries and wages .....	20,786 <b>19,816</b> <i>17,225</i>	28,487 <b>26,605</b> <i>23,549</i>	77,881 <b>71,970</b> <i>62,825</i>	7,641 <b>6,621</b> <i>4,930</i>	1,334 <b>649</b> <i>749</i>	3,168 <b>2,893</b> <i>2,243</i>	139,297 <b>128,554</b> <i>111,521</i>
(1) Other personnel costs .....	2,185 <b>2,205</b> <i>2,441</i>	2,996 <b>3,038</b> <i>3,204</i>	9,533 <b>9,286</b> <i>13,117</i>	1,625 <b>1,233</b> <i>2,302</i>	147 <b>680</b> <i>838</i>	340 <b>372</b> <i>398</i>	16,826 <b>16,814</b> <i>22,300</i>
(2) Transportation and communications .....	1,659 <b>1,439</b> <i>1,447</i>	2,551 <b>1,678</b> <i>1,414</i>	5,178 <b>4,416</b> <i>3,486</i>	322 <b>322</b> <i>308</i>	792 <b>258</b> <i>456</i>	225 <b>256</b> <i>293</i>	10,727 <b>8,369</b> <i>7,404</i>
(3) Information .....	25 <b>9</b> <i>11</i>	5 <b>6</b> <i>2</i>	619 <b>595</b> <i>545</i>	69 <b>42</b> <i>30</i>	30 <b>29</b> <i>18</i>	85 <b>24</b> <i>101</i>	833 <b>705</b> <i>707</i>
(4) Professional and special services .....	1,778 <b>2,137</b> <i>2,076</i>	1,400 <b>2,453</b> <i>1,812</i>	58,097 <b>57,661</b> <i>51,998</i>	1,080 <b>1,286</b> <i>891</i>	504 <b>982</b> <i>789</i>	1,825 <b>1,139</b> <i>873</i>	64,684 <b>65,658</b> <i>58,439</i>
(5) Rentals .....	615 <b>525</b> <i>489</i>	141 <b>131</b> <i>94</i>	177,955 <b>152,649</b> <i>135,235</i>	508 <b>151</b> <i>97</i>	980 <b>159</b> <i>902</i>	245 <b>105</b> <i>208</i>	180,444 <b>153,720</b> <i>137,025</i>
(6) Purchased repair and upkeep .....	109 <b>71</b> <i>61</i>	89 <b>71</b> <i>51</i>	25,544 <b>36,664</b> <i>25,954</i>	9,119 <b>9,944</b> <i>6,436</i>	15,108 <b>13,517</b> <i>14,670</i>	2,699 <b>773</b> <i>2,906</i>	52,668 <b>61,040</b> <i>50,078</i>
(7) Utilities, materials and supplies .....	1,346 <b>784</b> <i>729</i>	850 <b>708</b> <i>648</i>	69,563 <b>64,019</b> <i>49,874</i>	3,176 <b>1,840</b> <i>1,815</i>	810 <b>923</b> <i>478</i>	492 <b>684</b> <i>800</i>	76,237 <b>68,958</b> <i>54,344</i>
(8) Construction and acquisition of land, buildings and equip- ment .....			179,744 <b>188,418</b> <i>186,715</i>	9,629 <b>4,511</b> <i>6,826</i>	17,341 <b>19,425</b> <i>6,632</i>	7,700 <b>3,510</b> <i>3,454</i>	214,414 <b>215,864</b> <i>203,627</i>
(9) Construction and acquisition of machinery and equipment ....	407 <b>340</b> <i>308</i>	946 <b>768</b> <i>673</i>	52,000 <b>10,856</b> <i>20,916</i>	482 <b>2,099</b> <i>595</i>	215 <b>59</b> <i>6</i>	300 <b>151</b> <i>420</i>	54,350 <b>14,273</b> <i>22,918</i>
(10) Grants, contributions and other transfer payments .....		<b>5</b> <i>13</i>	<b>5</b> <i>52</i>	<b>602</b> <i>244</i>		<b>5,000</b> <i>2,444</i>	<b>5,607</b> <i>636</i>
(12) All other expenditures .....	32 <b>41</b> <i>45</i>	15 <b>104</b> <i>15</i>	1,552 <b>2,279</b> <i>2,349</i>	70 <b>14</b> <i>4</i>	20 <b>2</b> <i>3</i>	600 <b>4,283</b> <i>11,511</i>	2,289 <b>6,723</b> <i>13,927</i>
(1-12) Total .....	28,942 <b>27,367</b> <i>24,832</i>	37,510 <b>35,567</b> <i>31,475</i>	657,666 <b>598,813</b> <i>553,066</i>	33,966 <b>28,665</b> <i>24,478</i>	37,281 <b>36,683</b> <i>25,868</i>	22,679 <b>19,190</b> <i>23,207</i>	818,044 <b>746,285</b> <i>682,926</i>
(13) Less: receipts and revenues credited to the vote .....			65,844 <b>58,985</b> <i>49,864</i>	2,125 <b>315</b> <i>456</i>	417 <b>415</b> <i>2,444</i>	4,472 <b>4,154</b> <i>2,444</i>	72,858 <b>63,454</b> <i>52,764</i>
Total net expenditures .....	28,942 <b>27,367</b> <i>24,832</i>	37,510 <b>35,567</b> <i>31,475</i>	591,822 <b>539,828</b> <i>503,202</i>	31,841 <b>28,665</b> <i>24,478</i>	36,864 <b>36,368</b> <i>25,412</i>	18,207 <b>15,036</b> <i>20,763</i>	745,186 <b>682,831</b> <i>630,162</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold** face type are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.



## Departmental Summary

(in thousands of dollars)

	Total	Department	Public Works Working Capital Advance	Burgeo Leasing Limited	Eurocan Pulp and Paper Company Limited	Sydney Steel Corporation	Deposit and Trust Accounts	Suspense Accounts	Contractors Holdbacks
<b>FINANCIAL RESOURCES USED FOR—</b>									
Budgetary and other—									
Operating expenditures .....	657,843	455,995	201,848						
Capital expenditures .....	284,683	284,683							
Grants, contributions and other transfer payments ..	5,607	5,607							
Sums credited to revenue .....	9,132	9,132							
Sub-total .....	957,265	755,417	201,848						
Non-budgetary transactions—									
Increase in accounts receivable .....	485		485						
Decrease in accounts payable .....									
Other loans made to third parties .....									
Other repayments of loans received from third parties .....									
Amounts advanced by Canada .....	801					801			
Equity capital invested by Canada .....									
Acquisition of inventories .....									
Other reductions in liabilities and increases in assets .....	21,883						1,408	2,209	18,266
Total financial resources used .....	980,434	755,417	202,333			801	1,408	2,209	18,266
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>									
Budgetary allocations used—									
Annual appropriations .....	669,293	669,293							
Statutory appropriations .....	13,538	13,538							
Receipts credited to appropriations .....	63,454	63,454							
Sums credited to revenue .....	9,132	9,132							
Sales .....									
Other .....	201,848		201,848						
Depreciation charged as an expenditure .....									
Sub-total .....	957,265	755,417	201,848						
Non-budgetary transactions—									
Decrease in accounts receivable .....									
Increase in accounts payable .....									
Other repayments of loans made to third parties .....									
Other loans received from third parties .....									
Repayments of amounts advanced by Canada .....	230			5	225				
Equity capital realized .....									
Decrease in inventories .....									
Other increases in liabilities or reduction assets .....	24,375						2,107	2,501	19,767
Total financial resources provided .....	981,870	755,417	201,848	5	225		2,107	2,501	19,767
Net financial resources used or net financial resources provided (–) .....	–1,436	nil	485	–5	–225	801	–699	–292	–1,501

## Revenues

	1976-77	1975-76		1975-76
<b>Comparative Summary</b>				
<b>Non-Tax Revenue—</b>				
A Return on investments .....	837,380 55		F Miscellaneous—	
B Refunds of previous years' expenditure .....	5,015,146 14		Atlantic region—Clarqueson Co Ltd, rental of dock \$227,917; Supply and Services, sale of materials at Goose Bay, Nfld \$178,772; Newfoundland Government, refund of firemen's salaries \$203,218; Quebec region—National Defence, surplus on refund of operating cost re 557 Dollard \$7,851; So-Bel Investment, forfeiture of security deposit \$25,000; Capital region—real estate taxes recovered—Armstrong & Richardson Limited \$8,254; Canada Council \$31,393; Grand Hotel \$7,000; McIntosh & Watts Ltd \$6,741; Royal Bank \$12,793; Treble Clef Ltd \$10,120; Ontario region—Canadian National Railway, Burlington lift bridge \$26,033; Pacific region—State of Alaska, Prince Rupert ferry terminal \$40,842; Washington State ferries, use of Sidney wharf \$15,000; sundry \$292,246 .....	1,093,180
C Services and service fees .....	803,686 10		Total .....	\$ 9,132,494
D Proceeds from sales .....	1,379,013 08			
E Privileges, licences and permits .....	4,088 00			
F Miscellaneous .....	1,093,180 37	8,050,222 13		
Total .....	\$ 9,132,494 24	\$ 8,050,222 13		
		1976-77		
<b>Details</b>				
<b>Non-Tax Revenue—</b>				
A Return on investments—				
Interest on loan—annual payment: Atlantic Region—Electrical Reduction Co Ltd \$162,172; Gulf Oil Canada Ltd \$409,546; National Sea Products \$15,892; Capital region—Ottawa Civil Service Recreation Association \$238; Upper Ottawa Improvement Company \$4,737; Pacific region—Eurocan Terminals \$243,990; sundry \$806 .....		837,381		
B Refunds of previous years' expenditure—				
Atlantic region—R J Butler, overpayment to lessor \$6,226; Electrical Reduction Co Ltd, amortization of loan—annual payment \$90,379; Gulf Oil Canada Ltd, amortization of loan—annual payment \$94,308; G Marer, H Sable and R Conter, overpayment to lessor \$5,393; Newfoundland Government, late remittance—firemen's salaries \$37,185; RCMP, late remittance \$30,085; Quebec region—Continental Insurance Co, re accident on Lachine Canal \$17,625; Hydro Quebec, refund of deposit \$11,235; National Film Board, re 1975-76 invoices \$5,612; National Trust Co Ltd, Canadian Vickers subsidy \$21,932; Post Canada, sales of postal counters \$33,200; Saguenay Shipping, late remittance \$22,418; Transport Canada, 1975-76 expense reimbursement \$22,633; Capital region—Adjeleian Management Limited, overpayment of operating escalations \$20,021; National Capital Commission, refund of advance re LeBreton Flats \$4,000,000; National Capital Commission, recovery of construction costs \$160,538; Ontario Department of Highways, expenditure—Perley Bridge \$98,322; RCMP, recovery of fitting-up costs, 1975-76 \$14,791; Ontario region—Olympia & York Developments Limited, adjustment to maintenance and realty tax escalated payments \$22,190; Western region—Armco Canada Ltd, credit note portion for goods returned—Mackenzie Highway \$5,086; Canpac Enterprises Ltd, overpayment \$15,593; Steelgas Utilities Ltd, price adjustment on freight \$22,367; Pacific region—BC Packers Ltd, damage to wharf, Comox, BC \$9,442; Quebec Compressors Ltd, non-delivery of 300 H.P. engine \$46,833; London, England—HM Foreign and Commonwealth Office, return of value added tax \$6,400; sundry \$195,332 .....		5,015,146		
C Services and service fees—				
Earnings of floating plant \$6,450; Earnings of graving docks etc, Champlain Graving Dock, Lauzon, Quebec \$285,147; Lorne Graving Dock, Lauzon, Quebec \$10,936; Esquimalt Graving Dock, BC \$494,618; Selkirk Repair slip, Manitoba \$6,535 .....		803,686		
D Proceeds from sales—				
Sale of real estate \$1,377,393; sale of scrap or surplus materials and equipment \$1,620 .....		1,379,013		
E Privileges, licenses and permits—				
Ferry privileges \$1,635; rental of water lots \$2,453 .....		4,088		

## Appendix

## Public Works Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
Accounts receivable .....	\$ 3,261,233	\$ 2,776,260	Working capital advance .....	\$ 3,261,233	\$ 2,776,260

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

	1977	1976		1977	1976
PAYMENTS made out of, and recoveries credited to the Working Capital Advance in respect of undertakings by the Department of Public Works on behalf of other Federal Government Departments and Agencies as follows:					
Agriculture .....	10,382,873	11,276,714	Insurance .....	8,768	
Anti-Inflation Board .....	198,455		Justice .....	76,327	134,175
Atlantic Pilotage Authority .....	2,638		Labour .....	18,955	663,151
Atomic Energy Control Board .....	29,249		Lakehead Harbour Commission .....	10	
Atomic Energy of Canada Limited .....	7,624	764,540	Library of Parliament .....	13,559	44,206
Auditor General .....	32,536		Loto Canada Inc. ....	6,821	
Bank of Canada .....	3,000		Manpower and Immigration .....	1,850,809	4,466,569
Canada Pension Plan .....	146,016	154,273	Medical Research Council .....	6,913	
Canadian Broadcasting Corporation .....	40,960	83,127	Ministry of State for Science and Technology .....	22,891	61,470
Canadian Corps of Commissioners .....	1,729		Ministry of State for Urban Affairs .....	25,502	1,047,640
Canadian Dairy Commission .....	2,555	409	National Arts Center Corporation .....	155,442	23,920
Canadian Grain Commission .....	77,450	63,812	National Capital Commission .....	363,880	2,691,401
Canadian Intergovernmental Conference .....			National Defence .....	1,098,540	2,820,476
Secretariat .....	12,097		National Energy Board .....	58,106	
Canadian International Development Agency .....	79,622	80,205	National Film Board .....	132,695	
Canadian International Grain Institute .....	2,123	82	National Harbours Board .....	187,045	944,523
Canadian Labour Relations Board .....	1,347		National Health and Welfare .....	4,066,511	6,004,132
Canadian National Railways .....		177	National Library .....	230,124	
Canadian Penitentiary Services .....	24,014,824	20,279,936	National Museums of Canada .....	246,677	1,881,867
Canadian Radio-television and Telecommunications Commission .....	65,041		National Parole Board .....	54,371	
Canadian Transport Commission .....	22,017	109,156	National Research Council .....	1,633,464	1,440,022
Central Mortgage and Housing Corporation .....	7,867	9,862	National Revenue—Customs and Excise .....	972,308	2,609,526
Chief Electoral Officer .....	3,348		National Revenue—Taxation .....	536,327	4,538,593
Commissioner of Official Languages .....	1,008		Northern Canada Power Commission .....	301	
Communications .....	1,736,181	2,557,742	Northwest Territories Government .....	12,383	6,344
Community Correctional Center .....	10,413		Oshawa Harbour Commission .....	99,581	
Company of Young Canadians .....		110	Passport Office .....	20,188	5,425
Consumer and Corporate Affairs .....	238,956	636,258	Post Office .....	4,758,927	3,317,644
Crown Assets Disposal Corporation .....	5,777	583	Public Archives .....	298,988	
Defence Construction (1951) Limited .....	3,969		Privy Council Office .....	65,221	615,498
Economic Council of Canada .....	21,249	31,682	Public Service Commission .....	541,971	4,058,347
Energy, Mines and Resources .....	1,349,538	1,060,603	Public Service Staff Relations Board .....	89,763	
Environment .....	49,450,104	46,779,624	Regional Economic Expansion .....	180,808	411,773
Export Development Corporation .....	261	2,188	Representation Commissioner .....	5,382	
External Affairs .....	356,476	686,473	Royal Canadian Mint .....	68,141	175,252
Farm Credit Corporation .....	2,740	2,351	Royal Canadian Mounted Police .....	16,746,417	18,036,016
Federal Court of Canada .....	14,198	20,272	Secretary of State of Canada .....	291,512	2,111,933
Finance .....	202,499	493,531	Senate .....	15,592	129,030
Hamilton Harbours Commission .....		92,992	Science Council of Canada .....	1,038	
House of Commons .....	46,612	55,194	Solicitor General .....	54,516	309,501
Immigration Appeal Board .....	7,724		Sports Canada .....	281	21,514
Indian and Northern Affairs .....	45,980,961	50,489,402	Statistics Canada .....	508,983	703,295
Industry, Trade and Commerce .....	166,980	471,163	Supply and Services .....	1,887,648	2,126,335
Information Canada .....	5,724	94,842	Tariff Board .....	5,925	
			Telegraph Canada .....	52	
			Transport .....	24,716,200	19,069,430
			Treasury Board .....	111,067	113,389
			Unemployment Insurance Commission .....	870,027	840,851
			Veterans Affairs .....	3,368,090	1,512,111
			Yukon Territory Government .....	616,541	22,967
			Miscellaneous .....	11,417	

\$ 201,847,746 \$ 219,255,629

A balance of \$3,261,233.38 remained outstanding in the Working Capital Advance as at the close of the 1976-77 fiscal year.

## Appendix—Continued

ANALYSIS OF BALANCE OUTSTANDING IN THE  
WORKING CAPITAL ADVANCE AT THE CLOSE OF 1976-1977

Name of Client	Client had no funds	Journal Vouchers not processed	Other	Total
Agriculture		228,491 56	120,239 10	348,730 66
Atomic Energy of Canada Limited			9,646 92	9,646 92
Canada Pension Plan		204 00	11,270 74	11,474 74
Canadian Broadcasting Corporation			(142 05)	(142 05)
Canadian Dairy Commission			(149 00)	(149 00)
Canadian Grain Commission			7,891 91	7,891 91
Canadian Intergovernmental Conference Secretariat			1,391 50	1,391 50
Canadian International Development Agency			3,041 00	3,041 00
Canadian International Grain Institute			83 20	83 20
Canadian Penitentiary Services		408,711 97	75,799 32	484,511 29
Canadian Radio-television and Telecommunications Commission			(65 05)	(65 05)
Canadian Transport Commission			2,047 84	2,047 84
Central Mortgage and Housing Corporation			2,445 00	2,445 00
Chief Electoral Officer			5,870 00	5,870 00
Commissioner of Official Languages			565 00	565 00
Communications			19,423 22	19,423 22
Community Correctional Center		907 58	5,130 53	6,038 11
Consumer and Corporate Affairs			9,780 37	9,780 37
Crown Assets Disposal Corporation			13,804 88	13,804 88
Energy, Mines and Resources		2 89	38,823 43	38,826 32
Environment	31,975 68	19,448 99	41,442 47	92,867 14
External Affairs			5,824 29	5,824 29
Federal Court of Canada			(83 00)	(83 00)
Finance			131 36	131 36
House of Commons	2,531 06		7,572 61	10,103 67
Indian and Northern Affairs		3,338 56	349,699 67	353,038 23
Industry, Trade and Commerce			8,635 22	8,635 22
Information Canada			(12 97)	(12 97)
Justice			(15,628 67)	(15,628 67)
Labour			(2,463 41)	(2,463 41)
Library of Parliament			476 81	476 81
Manpower and Immigration		2,556 01	32,674 65	35,230 66
National Arts Centre Corporation			907 46	907 46
National Capital Commission			958,092 44	958,092 44
National Defence			(7,421 45)	(7,421 45)
National Energy Board			35 00	35 00
National Film Board			9,610 27	9,610 27
National Harbours Board			11,666 28	11,666 28
National Health and Welfare			(6,395 55)	(6,395 55)
National Library			1,700 00	1,700 00
National Museums of Canada			5,704 36	5,704 36
National Parole Board			5,956 55	5,956 55
National Research Council			277 75	277 75
National Revenue—Customs and Excise			(2,048 30)	(2,048 30)
National Revenue—Taxation			(29,695 89)	(29,695 89)
Oshawa Harbour Commission			15 48	15 48
Passport Office			(77 49)	(77 49)
Post Office			106,207 80	106,207 80
Public Archives			39,906 79	39,906 79
Privy Council Office			359 75	359 75
Public Service Commission			1,434 78	1,434 78
Regional Economic Expansion			(483 85)	(483 85)
Representation Commissioner			404 75	404 75
Royal Canadian Mint			5,555 83	5,555 83
Royal Canadian Mounted Police			82,802 96	82,802 96
Secretary of State of Canada		870 50	15,814 69	16,685 19
Solicitor General			258 82	258 82
Statistics Canada			690 14	690 14
Supply and Services		121 50	428,253 19	428,374 69
Tariff Board			40 00	40 00
Transport		525 22	94,710 01	95,235 23
Treasury Board			130 75	130 75
Unemployment Insurance Commission		150 20	96,303 73	96,453 93
Veterans Affairs			(28 16)	(28 16)
Windsor Harbour Commission			1,420 79	1,420 79
Yukon Territory Government			(12,411 06)	(12,411 06)
Miscellaneous			(3,467 85)	(3,467 85)
	\$ 34,506 74	\$ 665,328 98	\$ 2,561,397 66	\$ 3,261,233 38

# SECTION 21

## 1976-77 PUBLIC ACCOUNTS

### Regional Economic Expansion

#### Department Cape Breton Development Corporation

#### CONTENTS

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## **REGIONAL ECONOMIC EXPANSION**

### **Department**

#### **Objective**

- To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

### **Cape Breton Development Corporation**

#### **Objective**

- To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
1 Operating expenditures.....\$ 57,537,000 00				
1b To extend the purposes of Regional Economic Expansion Vote 1, Appropriation Act No. 3, 1976,				
(a) to reimburse the Prairie Farm Rehabilitation Stores Working Capital Advance Account, established by Vote 539, Appropriation Act No. 3, 1953, in the amount of \$2,076 for the value of stores which have become obsolete, unserviceable, lost or destroyed; and				
(b) to authorize the deletions from the accounts of certain debts due and claims by Her Majesty, amounting in the aggregate to \$3,800,820 .....	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	204,200 00			
5 Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the province or municipality of the cost of projects constructed by the department on behalf of the province or municipality; authority to make expenditures on works, land, buildings and equipment on other than Federal property for community infrastructure and on projects for the benefit of Indians and non-Indians .....	57,741,201 00	50,799,105 68	6,942,095 32	49,425,626 42
10 The grants listed in the Estimates, contributions, including contributions as set out in subsidiary agreements made, in accordance with such directions as the Governor in Council may prescribe, pursuant to general development agreements entered into, with the approval of the Governor in Council between Canada and the provinces; and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements .....	10,251,000 00	10,249,931 78	1,068 22	11,367,933 86
10d .....	\$ 417,553,000 00			
.....	1 00			
.....	417,553,001 00			
Less transfer to Vote 31 .....	13,739,999 00			
Stat. Minister of Regional Economic Expansion—Salary and motor car allowance .....	403,813,002 00	378,215,036 42	25,597,965 58	384,493,147 55
Stat. Contributions to employee benefit plans .....	21,999 84	21,999 84		25,655 80
Stat. Refunds of amounts credited to revenue in previous years .....	3,762,000 00	3,762,000 00		3,705,000 00
Stat. Federal court awards .....	101,560 66	101,560 66		
.....	300 00	300 00		
.....	475,691,063 50	443,149,934 38	32,541,129 12	449,017,363 63
<b>Cape Breton Development Corporation</b>				
25 Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations .....	\$ 2,900,000 00			
25b To authorize the transfer of \$4,100,000 from Regional Economic Expansion Vote 30, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of .....	13,500,000 00			
Transfer from Vote 30 .....	4,100,000 00			
.....	20,500,000 00	20,500,000 00		20,777,000 00
30 Payment to the Cape Breton Development Corporation for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act .....	\$ 10,485,000 00			
Less transfer to:				
Vote 25 .....	\$ 4,100,000 00			
Vote 31 .....	1,600,000 00			
.....	5,700,000 00			
.....	4,785,000 00	4,785,000 00		5,096,000 00
31b Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance of the coal mining Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and, notwithstanding subsection 31(2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1976-77 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty .....	\$ 11,000,000 00			
31d To authorize the transfer of \$13,739,999 from Regional Economic Expansion Vote 10 and \$1,600,000 from Regional Economic Expansion Vote 30, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 10 .....	13,739,999 00			
Transfer from Vote 30 .....	1,600,000 00			
.....	26,340,000 00	26,340,000 00		13,941,000 00
.....	51,625,000 00	51,625,000 00		39,814,000 00
Total .....	527,316,063 50	494,774,934 38	32,541,129 12	488,831,363 63

**Total Cost of Programs**

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department .....	1976-77	443,150	(1) 44,313	4,162		402,999
	1975-76	449,017	(2) 38,555	5,413	922	416,797
Cape Breton Development Corporation .....	1976-77	51,625				51,625
	1975-76	39,814				39,814
Total .....	1976-77	494,775	44,313	4,162		454,624
	1975-76	488,831	38,555	5,413	922	456,611

(1) Includes return on investments of \$32,849.

(2) Includes return on investments of \$25,933.

**Programs by Activities**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Department</b>								
Planning and administration .....	40,542	34,765	232	231			40,774	34,996
Developmental opportunity initiatives .....					209,540	196,253	209,540	196,253
Industrial incentives .....					93,601	81,753	93,601	81,753
Other programs .....	17,323	16,158	10,019	10,019	100,672	100,209	128,014	126,386
Contributions to employee benefit plans .....	3,762	3,762					3,762	3,762
	61,627	54,685	10,251	10,250	403,813	378,215	475,691	443,150
Less: receipts credited to revenue .....	48,504	44,313					48,504	44,313
Add: services provided by other departments .....	4,162	4,162					4,162	4,162
Total cost of program .....	17,285	14,534	10,251	10,250	403,813	378,215	431,349	402,999
<b>Cape Breton Development Corporation</b>								
Rationalization of the coal industry .....							46,840	46,840
Economic expansion .....							4,785	4,785
Total cost of program .....							51,625	51,625*

\* See financial statement in Volume III for details.

**Grants, Contributions and Other Transfer Payments**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
Grants to assist various organizations associated with the promotion and development of regional economic expansion .....	535	513	11
Contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs .....			
Developmental opportunity initiatives .....	209,540	196,253	180,603
Industrial incentives .....	93,601	81,753	86,537
Other programs .....	100,137	99,696	117,342
<b>Total</b> .....	<b>403,813</b>	<b>378,215</b>	<b>384,493</b>

# Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages .....	37,405		37,405
	<b>35,035</b>		<b>35,035</b>
	<i>32,562</i>		<i>32,562</i>
(1) Other personnel costs .....	3,823		3,823
	<b>3,790</b>		<b>3,790</b>
	<i>3,714</i>		<i>3,714</i>
(2) Transportation and communications .....	4,853		4,853
	<b>4,187</b>		<b>4,187</b>
	<i>4,582</i>		<i>4,582</i>
(3) Information .....	1,764		1,764
	<b>1,143</b>		<b>1,143</b>
	<i>824</i>		<i>824</i>
(4) Professional and special services .....	8,499		8,499
	<b>6,290</b>		<b>6,290</b>
	<i>6,741</i>		<i>6,741</i>
(5) Rentals .....	1,212		1,212
	<b>991</b>		<b>991</b>
	<i>1,009</i>		<i>1,009</i>
(6) Purchased repair and upkeep .....	850		850
	<b>523</b>		<b>523</b>
	<i>748</i>		<i>748</i>
(7) Utilities, materials and supplies .....	3,026		3,026
	<b>3,902</b>		<b>3,902</b>
	<i>3,977</i>		<i>3,977</i>
(8) Construction and acquisition of land, buildings and equipment .....	7,815		7,815
	<b>7,960</b>		<b>7,960</b>
	<i>9,260</i>		<i>9,260</i>
(9) Construction and acquisition of machinery and equipment .....	2,436		2,436
	<b>964</b>		<b>964</b>
	<i>1,056</i>		<i>1,056</i>
(10) Grants, contributions and other transfer payments .....	403,813		403,813
	<b>378,215</b>		<b>378,215</b>
	<i>384,493</i>		<i>384,493</i>
(12) All other expenditures .....	195	51,625	51,820
	<b>150</b>	<b>51,625</b>	<b>51,775</b>
	<i>51</i>	<i>39,814</i>	<i>39,865</i>
Total net expenditures .....	475,691	51,625	527,316
	<b>443,150</b>	<b>51,625</b>	<b>494,775</b>
	<i>449,017</i>	<i>39,814</i>	<i>488,831</i>

Amounts in roman type 1976-77 appropriations.

Amounts in **bold** face type are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.



**Departmental Summary**

(in thousands of dollars)

	Total	Department	Revolving Fund PFRA STORES	Cape Breton Development Corporation
<b>FINANCIAL RESOURCES USED FOR—</b>				
Budgetary and other—				
Operating expenditures .....	85,810	54,685		31,125
Capital expenditures .....	31,129	10,250	379	20,500
Grants, contributions and other transfer payments .....	378,215	378,215		
Sums credited to revenue .....	44,313	44,313		
Sub-total .....	539,467	487,463	379	51,625
Non-budgetary transactions—				
Increase in accounts receivable .....				
Decrease in accounts payable .....				
Other loans made to third parties .....				
Other repayments of loans received from third parties .....				
Amounts advanced by Canada .....	109,747			20,500
Equity capital invested by Canada .....				
Acquisition of inventories .....				
Other reductions in liabilities and increases in assets .....	1,651			
Total financial resources used .....	650,865	487,463	379	72,125
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>				
Budgetary allocations used—				
Annual appropriations .....	490,889	439,264		51,625
Statutory appropriations .....	3,886	3,886		
Receipts credited to appropriations .....				
Sums credited to revenue .....	44,313	44,313		
Sales .....	379		379	
Other .....				
Depreciation charged as an expenditure .....				
Sub-total .....	539,467	487,463	379	51,625
Non-budgetary transactions—				
Decrease in accounts receivable .....	2		2	
Increase in accounts payable .....	8		8	
Other repayments of loans made to third parties .....				
Other loans received from third parties .....				
Repayments of amounts advanced by Canada .....	79,316			24,000
Equity capital realized .....				
Decrease in inventories .....	43		43	
Other increases in liabilities or reduction in assets .....	10,179			
Total financial resources provided .....	629,015	487,463	432	75,625
Net financial resources used or net financial resources provided .....	21,850	nil	-53	-3,500

APPDA Northern Canada Power Commission	Fund for Rural and Economic Development P.E.I.	Deferred Credits and Loans to Provinces	Revolving Fund Prov/ Municipal Projects	Cape Breton Development Corporation Prince Mine	Suspense Account	Contractors Holdbacks	Newfoundland and Labrador Development Corp.
		79,395	1,752	6,600			1,500
204		362		1,042		43	
204		79,757	1,752	7,642		43	1,500
3,152	81	50,251	1,832				
		9,115		1,042	17	5	
3,152	81	59,366	1,832	1,042	17	5	
-2,948	-81	20,391	-80	6,600	-17	38	1,500

## Revenue

	1976-77	1975-76
<b>Department</b>		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments .....	32,849,341 62	25,932,948 20
B Refunds of previous years' expenditure ..	5,105,840 75	6,320,310 40
C Services and service fees .....	1,856,751 07	1,507,003 39
D Proceeds from sales .....	309,362 88	266,508 68
E Privileges, licences and permits .....	2,344,077 56	2,444,830 18
F Miscellaneous .....	1,847,473 20	2,083,283 87
Total .....	<u>\$ 44,312,847 08</u>	<u>\$ 38,554,884 72</u>
	1976-77	

## Details

## Non-Tax Revenue—

A Return on investments: interest on loans—under the Atlantic Provinces Power Development Act: Newfoundland \$6,813,148, Nova Scotia \$3,909,236, New Brunswick \$3,505,243; Prince Edward Island development agreement \$993,956; Atlantic Development Board carry over projects: Newfoundland \$58,760, Nova Scotia \$382,907, Prince Edward Island \$2,384, New Brunswick \$82,359; South Saskatchewan River \$661,370; interest on sale of irrigated land \$24,479; agriculture service centres \$654,896; Newfoundland and Labrador Development Corporation Limited \$873,750, metropolitan area growth investments \$349,930; special area agreements: Newfoundland \$733,020, Nova Scotia \$2,001,995, New Brunswick \$3,443,669, Quebec \$7,606,900, Alberta \$384,937, Manitoba \$366,403 .....	32,849,342
B Refunds of previous years' expenditure: ARDA projects \$1,018,019; FRED projects \$1,136,151; special areas \$240,125; industrial incentives \$902,458; miscellaneous agreements—General Development Agreement \$1,453,729; Newfoundland and Labrador Development Corporation Limited \$54,681; gasoline tax \$28,383; pay cheques \$10,475; other \$261,820 .....	5,105,841
C Services and service fees: breeding fees \$1,000,191; manpower and other services \$312,355; water charges \$98,196; sundry rentals \$7,805; inoculation \$39,826; loan guarantees \$397,280; sundry services \$1,098 .....	1,856,751
D Proceeds from sales: sale of land \$69,022; sale of livestock and produce \$229,818; sundries \$10,523 .....	309,363
E Privileges, licences and permits: house rentals \$41,096; land rentals \$17,831; community pasture fees \$2,195,054; surface leases \$87,986; grazing permits \$2,110 .....	2,344,077
F Miscellaneous: revenue from ARDA projects \$1,830,596; other \$16,877 .....	1,847,473
Total .....	<u>\$ 44,312,847</u>

Appendix 1

Comprehensive Rural Area Development Programs

FOR THE YEAR ENDED MARCH 31, 1977

	Approved Program	Expend- iture
	\$	\$
<i>Prince Edward Island</i>		
Comprehensive development plan .....	27,000,000	25,137,981
Mainland electric interconnection .....	9,015,423	9,015,423
	<i>36,015,423</i>	<i>34,153,404</i>
<i>New Brunswick</i>		
Northeast New Brunswick Agreement		
Economic development .....	3,127,000	2,515,388
Social adjustment .....	2,090,250	2,096,890
Administration, evaluation and public information .....	454,000	410,890
	<i>5,671,250</i>	<i>5,023,168</i>
<i>Quebec</i>		
Lower St. Lawrence, Gaspé and Îles-de-la Madeleine Agreement		
Agriculture .....	231,100	123,411
Forestry .....	100,000	156,113
Fisheries .....	785,600	619,830
Recreation, tourism and cultural develop- ment .....	1,187,500	1,342,849
Social development .....	781,150	768,391
Urban development .....	596,850	489,441
Administration and participation .....	16,800	58,620
Mines .....		12,450
Business development .....	2,758,500	2,729,671
	<i>6,457,500</i>	<i>6,300,776</i>
<i>Manitoba</i>		
Interlake Area Agreement		
Manpower .....	1,014,000	942,872
Development and structural adjustment .....	1,124,100	829,047
General .....	104,700	90,678
	<i>2,242,800</i>	<i>1,862,597</i>
	<i>50,386,973</i>	<i>47,339,945</i>

## Appendix 2

**Prairie Farm Rehabilitation  
Administration Stores Account**

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures for preceding year)

ASSETS	1977	1976	LIABILITIES	1977	1976
Inventory at cost .....	244,285	287,186	Accounts payable .....	7,995	132
Accounts receivable .....		2,255	Working capital advance (Authorized 335,000) .....	234,609	287,628
			Average from 1974-75 to be transferred to non-tax revenue .....	1,681	1,681
	244,285	289,441		244,285	289,441

STATEMENT OF PROFITS AND LOSS FOR THE  
YEAR ENDED MARCH 31, 1977  
(with comparative figures for preceding year)

	1977	1976
Sales .....	\$ 379,105	\$ 353,370
Cost of sales—		
Inventory at beginning of year .....	287,628	184,105
Purchases during the year .....	334,081	454,770
Stock overage 1974-5 .....	1,681	1,681
	623,390	640,556
Physical inventory at end of the year .....	241,881	285,111
Value of obsolete unserviceable lost or destroyed Stores Charged to Vote 1 .....		
Shortages pending write-off .....	2,404	2,075
	244,285	287,186
	379,105	353,370
Net profit or loss (–) for the year .....	nil	nil

**INVENTORY RECONCILIATION STATEMENT  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977
Inventory at beginning of the year .....	287,628
Cost incurred during the year .....	334,081
Stock overage 1974-75 .....	1,681
	623,390
Sales .....	381,509
Inventory at end of year .....	\$ 241,881

# SECTION 22

1976-77  
PUBLIC ACCOUNTS

## Science and Technology

Ministry of State  
National Research Council of Canada  
Science Council of Canada

## CONTENTS

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## **SCIENCE AND TECHNOLOGY**

### **Ministry of State**

#### **Objective**

- To encourage the development and use of science and technology in support of national goals.

### **National Research Council of Canada**

#### **Objectives**

#### **ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM**

- To provide a national foundation upon which to build for the creation, application and use of knowledge derived from the natural sciences and engineering.

#### **SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM**

- To facilitate the use of scientific and technical information by the government and people of Canada.

#### **SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM**

- To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

### **Science Council of Canada**

#### **Objective**

- To assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

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Note: In 1976-77 expenditure in respect of grants and contributions for research and development under Atomic Energy Control Board was transferred to this department from Energy Mines and Resources.

For comparative purposes the 1975-76 figures have been adjusted.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balance	1975-76 Expenditures
	\$	\$	\$	\$
<b>Ministry of State</b>				
1 Program expenditures, the grant listed in the Estimates and contributions.....	\$ 5,168,000 00			
Transfer from Treasury Board Vote 15 Public service bilingualism.....	41,600 00			
	5,209,600 00	4,414,418 42	795,181 58	4,002,463 92
Stat. Minister's salary and motor car allowance.....	11,977 69	11,977 69		
Stat. Contributions to employee benefit plans .....	359,000 00	359,000 00		344,000 00
	5,580,577 69	4,785,396 11	795,181 58	4,346,463 92
<b>National Research Council of Canada</b>				
<b>ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM</b>				
5 Operating expenditures and authority to spend revenue received by the Council through the conduct of its operations .....	\$ 76,471,000 00			
Transfer from Treasury Board Vote 5 contingencies .....	700,000 00			
Transfer from Treasury Board Vote 15 Public service bilingualism .....	51,000 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	76,000 00			
	77,298,000 00			
Less transfer to Vote 10 .....	300,000 00			
	76,998,000 00	76,540,953 92	457,046 08	64,506,885 49
10 Capital expenditures .....	\$ 22,433,000 00			
10b To authorize the transfer of \$300,000 from Science and Technology Vote 5, and \$1,700,000 from Science and Technology Vote 15, Appropriation Vote No. 3, 1976, for the purposes of this Vote and to provide a further amount of .....	4,178,000 00			
Transfer from Vote 5 .....	300,000 00			
Transfer from Vote 15 .....	1,700,000 00			
	28,611,000 00	28,509,898 21	101,101 79	10,724,643 18
15 Contributions and authority to make commitments for the current fiscal year for assistance towards research in industry of \$19,800,000 .....	\$ 21,817,000 00			
Less transfer to Vote 10 .....	1,700,000 00			
	20,117,000 00	19,475,447 88	641,552 12	20,060,643 86
20 Payment to Canadian Patents and Development Limited .....	250,000 00	250,000 00		150,000 00
Stat. Contributions to employee benefit plans .....	5,237,000 00	5,237,000 00		5,204,000 00
	131,213,000 00	130,013,300 01	1,199,699 99	100,646,172 53
<b>SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM</b>				
25 Program expenditures and authority to spend revenue received by the Council through the conduct of its operations .....	\$ 9,890,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	28,000 00			
	9,918,000 00	9,335,463 19	582,536 81	7,298,810 65
Stat. Contributions to employee benefit plans .....	411,000 00	411,000 00		409,000 00
	10,329,000 00	9,746,463 19	582,536 81	7,707,810 65
<b>SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM</b>				
30 Operating expenditures .....	\$ 1,407,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	8,000 00			
	1,415,000 00	1,250,098 16	164,901 84	1,146,241 43
35 The grants listed in the Estimates and contributions .....	\$ 91,308,000 00			
35b .....	1,535,000 00			
	92,843,000 00	92,842,998 74	1 26	87,827,760 79
Stat. Contributions to employee benefit plans .....	91,000 00	91,000 00		89,000 00
	94,349,000 00	94,184,096 90	164,903 10	89,063,002 22
	235,891,000 00	233,943,860 10	1,947,139 90	197,416,985 40
<b>Science Council of Canada</b>				
40 Program expenditures .....	2,060,000 00	1,940,745 11	119,254 89	1,840,303 96
Stat. Contributions to employee benefit plans .....	124,000 00	124,000 00		126,000 00
	2,184,000 00	2,064,745 11	119,254 89	1,966,303 96
Total .....	243,655,577 69	240,794,001 32	2,861,576 37	203,729,753 28

## Total Cost of Programs

(in thousands of dollars)

	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommoda- tion provided by this department	Total cost of programs
Ministry of State .....	1976-77	4,785	4	496		5,277
	1975-76	4,347	21	471		4,797
National Research Council of Canada						
ENGINEERING AND NATURAL SCIENCES RESEARCH .....	1976-77	130,013	14	2,501	5,388	137,888
	1975-76	100,646	63	2,583	5,260	108,426
SCIENTIFIC AND TECHNICAL INFORMATION .....	1976-77	9,747	26	195	1,017	10,933
	1975-76	7,708	—	136	1,031	8,875
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH .....	1976-77	94,184	265	40	20	93,979
	1975-76	89,063	224	33	19	88,891
Total National Research Council of Canada .....	1976-77	233,944	305	2,736	6,425	242,800
	1975-76	197,417	287	2,752	6,310	206,192
Science Council of Canada .....	1976-77	2,065	4	151		2,212
	1975-76	1,966		124		2,090
Total .....	1976-77	240,794	313	3,383	6,425	250,289
	1975-76	203,730	308	3,347	6,310	213,079

## Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Ministry of State</b>								
Policy development .....	2,803	2,305	19	4	304	302	3,126	2,611
Policy development support .....	804	609	11	20	1	1	816	630
Department administration .....	1,264	1,178	16	7			1,280	1,185
Contributions to employee benefit plans .....	359	359					359	359
	5,230	4,451	46	31	305	303	5,581	4,785
Less: receipts credited to revenue .....		4						4
Add: services provided by other departments .....	584	496					584	496
Total cost of program .....	5,814	4,943	46	31	305	303	6,165	5,277
<b>National Research Council of Canada</b>								
<b>ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM</b>								
Basic and exploratory research in the natural sciences and engineering .....	18,286	17,495	820	787			19,106	18,282
Research in long-term problems of national concern .....	16,422	16,440	3,343	3,001			19,765	19,441
Research in direct support of industrial innovation and development .....	12,175	13,747	21,964	22,383	15,160	14,518	49,299	50,648
Research to provide technological support of social objectives .....	9,372	9,211	1,348	1,185			10,720	10,396
National facilities .....	8,252	9,015	572	656	4,957	4,957	13,781	14,628
Research and services related to standards .....	6,209	6,363	112	234			6,321	6,597
Administration .....	9,850	9,334	452	264			10,302	9,598
Contributions to employee benefit plans .....	5,237	5,237					5,237	5,237
	85,803	86,842	28,611	28,510	20,117	19,475	134,531	134,827
Less: receipts and revenues credited to the vote .....	3,318	4,814					3,318	4,814
	82,485	82,028	28,611	28,510	20,117	19,475	131,213	130,013
Less: receipts credited to revenue .....	25	14					25	14
Add: services provided by other departments .....	2,501	2,501					2,501	2,501
accommodation provided by this agency .....	5,388	5,388					5,388	5,388
Total cost of program .....	90,349	89,903	28,611	28,510	20,117	19,475	139,077	137,888
<b>SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM</b>								
Information services .....	9,960	9,698	220	207			10,180	9,905
Network implementation .....	409	231	15	28			424	259
Research and development .....	399	510	15				414	510
Contributions to employee benefit plans .....	411	411					411	411
	11,179	10,850	250	235			11,429	11,085
Less: receipts and revenues credited to the vote .....	1,100	1,338					1,100	1,338
	10,079	9,512	250	235			10,329	9,747
Less: receipts credited to revenue .....	1	26					1	26
Add: services provided by other departments .....	195	195					195	195
accommodation provided by this agency .....	1,017	1,017					1,017	1,017
Total cost of program .....	11,290	10,698	250	235			11,540	10,933
<b>SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM</b>								
Peer adjudicated grants .....					67,654	67,020	67,654	67,020
Developmental grants and contributions .....					12,700	12,976	12,700	12,976
Highly qualified manpower training and development .....					11,500	11,635	11,500	11,635
National and international activities .....					989	1,212	989	1,212
Administration .....	1,405	1,240	10	10			1,415	1,250
Contributions to employee benefit plans .....	91	91					91	91
	1,496	1,331	10	10	92,843	92,843	94,349	94,184
Less: receipts credited to revenue .....					225	265		265
Add: services provided by other departments .....	40	40					40	40
accommodation provided by this agency .....	20	20					20	20
Total cost of program .....	1,556	1,391	10	10	92,618	92,578	94,184	93,979
<b>Science Council of Canada</b>								
Operations .....	2,177	2,047	7	18			2,184	2,065
Less: receipts credited to revenue .....		4						4
Add: services provided by other departments .....	133	151					133	151
Total cost of program .....	2,310	2,194	7	18			2,317	2,212

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Ministry of State</b>			
Grant to Canadian Science Writer's Association .....	1	1	1
Contribution toward the support of the International Institute for Applied Systems Analysis .....	252	250	150
Contribution toward the support of the Institute for Research and Public Policy .....	20	20	10
Contribution toward the support of the Commonwealth Scientific Committee .....	32	32	30
<i>Expenditures not required for the current year</i> .....			8
	305	303	199
<b>National Research Council of Canada</b>			
Assistance toward research in industry .....	15,160	14,518	14,093
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation .....	4,957	4,957	5,968
Scholarships and grants in aid of research .....	86,063	86,063	82,243
Contribution to Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project .....	6,780	6,780	5,585
	112,960	112,318	107,889
<b>Total</b> .....	113,265	112,621	108,088



# **Net Expenditure by Program and Standard Object** (in thousands of dollars)

STANDARD OBJECT	Ministry of State	Engineering and Natural Research Program	Scientific and Technical Information Program	Scholarships and Grants in Aid of Research Program	Total National Research Council of Canada	Science Council of Canada	Total
(1) Salaries and wages .....	3,586 <b>3,160</b> <i>2,814</i>	53,721 <b>54,201</b> <i>46,547</i>	4,147 <b>4,172</b> <i>3,640</i>	920 <b>799</b> <i>763</i>	58,788 <b>59,172</b> <i>50,950</i>	1,234 <b>1,205</b> <i>1,012</i>	63,608 <b>63,537</b> <i>54,776</i>
(1) Other personnel costs .....	449 <b>414</b> <i>363</i>	5,343 <b>5,353</b> <i>5,298</i>	413 <b>413</b> <i>411</i>	91 <b>91</b> <i>89</i>	5,847 <b>5,857</b> <i>5,798</i>	124 <b>124</b> <i>126</i>	6,420 <b>6,395</b> <i>6,287</i>
(2) Transportation and communications .....	247 <b>166</b> <i>235</i>	2,124 <b>2,653</b> <i>2,349</i>	163 <b>185</b> <i>146</i>	226 <b>235</b> <i>218</i>	2,513 <b>3,073</b> <i>2,713</i>	160 <b>218</b> <i>228</i>	2,920 <b>3,457</b> <i>3,176</i>
(3) Information .....	124 <b>63</b> <i>51</i>	804 <b>556</b> <i>570</i>	1,768 <b>1,584</b> <i>1,500</i>	54 <b>101</b> <i>33</i>	2,626 <b>2,241</b> <i>2,103</i>	100 <b>131</b> <i>59</i>	2,850 <b>2,435</b> <i>2,213</i>
(4) Professional and special services .....	591 <b>443</b> <i>323</i>	7,383 <b>8,378</b> <i>12,759</i>	2,558 <b>2,316</b> <i>1,778</i>	160 <b>81</b> <i>108</i>	10,101 <b>10,775</b> <i>14,645</i>	495 <b>277</b> <i>443</i>	11,187 <b>11,495</b> <i>15,411</i>
(5) Rentals .....	74 <b>54</b> <i>73</i>	1,216 <b>1,270</b> <i>1,097</i>	121 <b>122</b> <i>102</i>	16 <b>14</b> <i>13</i>	1,353 <b>1,406</b> <i>1,212</i>	10 <b>17</b> <i>14</i>	1,437 <b>1,477</b> <i>1,299</i>
(6) Purchased repair and upkeep .....	60 <b>48</b> <i>62</i>	1,174 <b>1,179</b> <i>1,933</i>	33 <b>55</b> <i>7</i>	3 <b>4</b> <i>2</i>	1,210 <b>1,238</b> <i>1,942</i>	8 <b>8</b> <i>6</i>	1,278 <b>1,294</b> <i>2,010</i>
(7) Utilities, materials and supplies .....	96 <b>102</b> <i>110</i>	14,083 <b>13,305</b> <i>10,120</i>	1,960 <b>1,985</b> <i>1,077</i>	9 <b>5</b> <i>2</i>	16,052 <b>15,295</b> <i>11,199</i>	44 <b>64</b> <i>68</i>	16,192 <b>15,461</b> <i>11,377</i>
(8) Construction and acquisition of land, buildings and equipment .....		3,207 <b>2,892</b> <i>1,296</i>	33 <b>47</b> <i>6</i>	2 <b>3</b> <i></i>	3,242 <b>2,942</b> <i>1,302</i>		3,242 <b>2,942</b> <i>1,302</i>
(9) Construction and acquisition of machinery and equipment .....	46 <b>31</b> <i>97</i>	24,681 <b>24,760</b> <i>1,765</i>	217 <b>188</b> <i>135</i>	8 <b>6</b> <i>6</i>	24,906 <b>24,954</b> <i>1,906</i>	7 <b>18</b> <i>9</i>	24,959 <b>25,003</b> <i>2,012</i>
(10) Grants, contributions and other transfer payments .....	305 <b>303</b> <i>199</i>	20,117 <b>*19,986</b> <i>**20,524</i>		92,843 <b>92,843</b> <i>87,828</i>	112,960 <b>*112,829</b> <i>**108,352</i>		113,265 <b>113,132</b> <i>108,551</i>
(12) All other expenditures .....	3 <b>1</b> <i>20</i>	678 <b>294</b> <i>181</i>	16 <b>18</b> <i>15</i>	17 <b>2</b> <i>1</i>	711 <b>314</b> <i>197</i>	2 <b>3</b> <i>1</i>	716 <b>318</b> <i>218</i>
(1-12) Total .....	5,581 <b>4,785</b> <i>4,347</i>	134,531 <b>134,827</b> <i>104,439</i>	11,429 <b>11,085</b> <i>8,817</i>	94,349 <b>94,184</b> <i>89,063</i>	240,309 <b>240,096</b> <i>202,319</i>	2,184 <b>2,065</b> <i>1,966</i>	248,074 <b>246,946</b> <i>208,632</i>
(13) Less: receipts and revenues credited to the vote .....		3,318 <b>4,814</b> <i>3,793</i>	1,100 <b>1,338</b> <i>1,109</i>		4,418 <b>6,152</b> <i>4,902</i>		4,418 <b>6,152</b> <i>4,902</i>
Total net expenditures .....	5,581 <b>4,785</b> <i>4,347</i>	131,213 <b>130,013</b> <i>100,646</i>	10,329 <b>9,747</b> <i>7,708</i>	94,349 <b>94,184</b> <i>89,063</i>	235,891 <b>233,944</b> <i>197,417</i>	2,184 <b>2,065</b> <i>1,966</i>	243,656 <b>240,794</b> <i>203,730</i>

\* 1976-77 includes \$511 charged to Vote 5 for grants in lieu of taxes.

\*\* 1975-76 included \$463 charged to Vote 5 for grants in lieu of taxes.

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold face** type are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Science Council of Canada	National Research Council of Canada	National Research Council of Canada Deposit and Trust Account	Deposit and Trust Accounts	National Research Council of Canada Suspense Accounts	Contractors Holdbacks
<b>FINANCIAL RESOURCES USED FOR—</b>								
Budgetary and other—								
Operating expenditures .....	105,521	4,451	2,047	99,023				
Capital expenditures .....	28,804	31	18	28,755				
Grants, contributions and other transfer payments .....	112,621	303		112,318				
Sums credited to revenue .....	313	4	4	305				
Sub-total .....	247,259	4,789	2,069	240,401				
Non-budgetary transactions—								
Increase in accounts receivable .....								
Decrease in accounts payable .....								
Other loans made to third parties .....								
Other repayments of loans received from third parties ..								
Amounts advanced by Canada .....								
Equity capital invested by Canada .....								
Acquisition of inventories .....								
Other reductions in liabilities and increases in assets .....	5,123				4,843	3	47	230
Total financial resources used .....	252,382	4,789	2,069	240,401	4,843	3	47	230
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>								
Budgetary allocations used—								
Annual appropriations .....	234,560	4,414	1,941	228,205				
Statutory appropriations .....	6,234	371	124	5,739				
Receipts credited to appropriations .....	6,152			6,152				
Sums credited to revenue .....	313	4	4	305				
Sales .....								
Other .....								
Depreciation charged as an expenditure .....								
Sub-total .....	247,259	4,789	2,069	240,401				
Non-budgetary transactions—								
Decrease in accounts receivable .....								
Increase in accounts payable .....								
Other repayments of loans made to third parties .....								
Other loans received from third parties .....								
Repayments of amounts advanced by Canada ..								
Equity capital realized .....								
Decrease in inventories .....								
Other increases in liabilities or reduction in assets .....	5,323				4,939	3	27	354
Total financial resources provided .....	252,582	4,789	2,069	240,401	4,939	3	27	354
Net financial resources used or net financial resources provided (—) .....	-200	nil	nil	nil	-96	nil	20	124

**Revenues**

	1976-77	1975-76
<b>Department</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
Refunds of previous years' expenditure .....	\$ 4,496 09	\$ 20,626 97
	<u>1976-77</u>	<u>1975-76</u>

**National Research Council of Canada****Comparative Summary**

Non-Tax Revenue—		
A Refunds of previous years' expenditure ....	301,360 45	279,636 74
B Miscellaneous .....	3,913 81	7,630 47
Total .....	<u>\$ 305,274 26</u>	<u>\$ 287,267 21</u>

1976-77**Details****Non-Tax Revenue—**

A Refunds of previous years' expenditure:		
repayments of unexpended balances of		
grants .....	264,658	
repayments for goods and services not		
provided and other miscellaneous		
refunds .....	36,702	
		301,360
B Miscellaneous .....		3,914
Total .....		<u>\$ 305,274</u>
	<u>1976-77</u>	<u>1975-76</u>

**Science Council of Canada****Comparative Summary**

Non-Tax Revenue—		
A Refunds of previous years' expenditure ....	567 94	105 90
B Proceeds from sales .....	3,244 30	
Total .....	<u>\$ 3,812 24</u>	<u>\$ 105 90</u>

1976-77**Details****Non-Tax Revenue—**

A Refunds of previous years' expenditure .....	568
B Proceeds from sales: sale of Government publications .....	3,244
Total .....	<u>\$ 3,812</u>

## Appendix

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 24, 1977

## Science Council of Canada

(Established by the Science Council of Canada Act)

STATEMENT OF EXPENSES FOR THE YEAR ENDED  
MARCH 31, 1977

	1977	1976
Administration:		
Salaries and employee benefits .....	\$ 1,349,693	\$ 1,153,112
Professional and special services .....	285,100	446,064
Travel and removal .....	153,055	169,191
Publication of reports and studies .....	127,883	59,472
Accommodation .....	122,215	105,147
Office stationery and supplies .....	63,677	67,637
Communications .....	61,461	55,448
Office furniture and equipment .....	18,450	8,940
Rental of office equipment .....	16,543	13,783
Repair of office furniture and equipment .....	7,824	6,418
Miscellaneous .....	9,359	4,739
Total expenses .....	\$ 2,215,260	\$ 2,089,951
Total expenses provided for by:		
Parliamentary appropriations		
Science and Technology Vote 40 .....	\$ 1,940,745	\$ 1,840,304
Statutory—contribution to employee benefit plans .....	124,000	126,000
Government departments which provided services without charge .....	150,515	123,647
	\$ 2,215,260	\$ 2,089,951

The accompanying note is an integral part of the financial statement.

Certified correct: Approved:

B. HAMILTON  
Chief of Administration

J. KATES  
Chairman

SCIENCE COUNCIL OF CANADA  
AND

THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,  
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY,  
OTTAWA, ONTARIO

I have examined the statement of expenses of the Science Council of Canada for the year ended March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operation of the Council for the year ended March 31, 1977 in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada

NOTE TO FINANCIAL STATEMENT  
MARCH 31, 1977

## 1. Objective and accounting policies

The objective of the Science Council is to assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

The amounts required to finance the transactions of the Council are provided for by lapsing parliamentary appropriation and are recorded as expenditures in the accounts of Canada.

Administrative expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada.

An estimated amount for services provided without charge by government departments is included in the statement.

Purchase of furniture and equipment are expended in the year of acquisition.



# SECTION 23

## 1976-77 PUBLIC ACCOUNTS

### Secretary of State

Department  
Canada Council  
Canadian Broadcasting Corporation  
Canadian Film Development Corporation  
Company of Young Canadians  
National Arts Centre Corporation  
National Film Board  
National Library  
National Museums of Canada  
Public Archives  
Public Service Commission  
Representation Commissioner

### CONTENTS

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## SECRETARY OF STATE

### Department

#### Objectives

##### ADMINISTRATION PROGRAM

- To provide overall executive and policy direction and central support services.

##### BILINGUALISM DEVELOPMENT PROGRAM

- To promote, facilitate and encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

##### ARTS AND CULTURE PROGRAM

- To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency cooperation in the achievement of these objectives.

##### EDUCATION SUPPORT PROGRAM

- To ensure the coordinated development, formulation, implementation and review of federal education policies and programs in support of national objectives.

##### TRANSLATION PROGRAM

- To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

##### CITIZENSHIP PROGRAM

- To promote and assist the development of effective Canadian Citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.

### Canada Council

#### Objectives

- To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public.
- To support the creation and production of all forms of art and to facilitate public access to the arts.
- To co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

### Canadian Broadcasting Corporation

#### Objective

- To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and in international service, both of which should be primarily Canadian in content and character.

### Canadian Film Development Corporation

#### Objective

- To foster and promote the development of a feature film industry in Canada.

### Company of Young Canadians

#### Objective

- The objectives of the Company are to increase social, economic and cultural opportunities for the disadvantaged segments of the population.

### National Arts Centre Corporation

#### Objective

- To promote the development of the performing arts.

### National Film Board

#### Objectives

- Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the government, through the medium of film.
- To provide effective photographic printing and processing services to government departments and agencies and maximize the usage of photographic facilities and equipment in government departments.

### National Library

#### Objective

- To facilitate the use of the library resources of the country by the Government and the people of Canada.

### National Museums of Canada

#### Objective

- To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

## **Public Archives**

### **Objectives**

- To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming advisory service to government departments and agencies.
- To provide operational microfilm service to government departments and agencies on a cost recovery basis.

## **Public Service Commission**

### **Objectives**

- To ensure that the Public Service of Canada is staffed according to merit, with fairness and without discrimination on grounds of sex, race, national origin, colour, religion, marital status or age.
- To provide, in response to departmental and agency demands, development and training courses, including specialized language training, and related consultative services.

## **Representation Commissioner**

### **Objective**

- To ensure a fair representation, by province, of the people of Canada in the House of Commons.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures . . . . .	\$ 9,211,000 00			
1d To authorize the transfer of \$119,999 from Secretary of State Vote 20, Appropriation Act No. 3, 1976, for the purposes of this Vote . . . . .	1 00			
Transfer from Vote 20 . . . . .	119,999 00			
Transfer from Treasury Board Vote 5 contingencies . .	10,200 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	120,400 00			
	9,461,600 00	9,046,702 22	414,897 78	9,055,855 42
Stat. Secretary of State—Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,655 82
*2b Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditures in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748—Unexpended balance carried forward from 1975-76 appropriations . . . . .	55,587 69		**55,587 69	10,449 87
Stat. Contributions to employee benefits plans . . . . .	626,000 00	626,000 00		655,000 00
	10,165,187 53	9,694,702 06	470,485 47	9,746,961 11
<b>BILINGUALISM DEVELOPMENT PROGRAM</b>				
5 Operating expenditures . . . . .	\$ 964,000 00			
5d To authorize the transfer of \$49,999 from Secretary of State Vote 10, Appropriation Act No. 3, 1976, for the purposes of this Vote . . . . .	1 00			
Transfer from Vote 10 . . . . .	49,999 00			
Transfer from Treasury Board Vote 5 contingencies . .	31,000 00			
	1,045,000 00	988,649 25	56,350 75	798,251 58
10 The grants listed in the Estimates and contributions . .	\$133,394,000 00			
10b . . . . .	32,418,000 00			
	165,812,000 00			
Less transfer to Vote 5 . . . . .	49,999 00			
	165,762,001 00	164,953,898 59	808,102 41	113,608,796 64
Stat. Contributions to employee benefit plans . . . . .	64,000 00	64,000 00		55,000 00
	166,871,001 00	166,006,547 84	864,453 16	114,462,048 22
<b>ARTS AND CULTURE PROGRAM</b>				
15 Operating expenditures . . . . .	\$ 2,607,000 00			
15b To authorize the transfer of \$59,999 from Secretary of State Vote 20, Appropriation Act No. 3, 1976, for the purposes of this Vote . . . . .	1 00			
15d To extend the purposes of Secretary of State Vote 15, Appropriation Act No. 3, 1976:				
(a) to ratify payment in prior fiscal years in the amount of \$270,299.33 to the National Theatre School pursuant to an arrangement between the Secretary of State and the Royal Trust Company; and				
(b) to authorize the transfer of \$512,999 from Secretary of State Vote 20, Appropriation Act No. 3, 1976, for the purposes of this Vote . . . . .	1 00			
Transfer from Vote 20 . . . . .	572,998 00			
Transfer from Treasury Board Vote 5 contingencies . .	20,000 00			
	3,200,000 00	2,835,756 07	364,243 93	3,374,495 00
20 The grants listed in the Estimates and contributions . .	\$ 6,903,000 00			
20b . . . . .	1 00			
20d . . . . .	1 00			
	6,903,002 00			
Less transfer to:				
Vote 1 . . . . .	\$119,999 00			
Vote 15 . . . . .	572,998 00			
Vote 40 . . . . .	500,000 00			
Vote 95 . . . . .	300,000 00			
	1,492,997 00			
	5,410,005 00	4,902,999 76	507,005 24	4,581,767 24
Stat. Contributions to employee benefit plans . . . . .	90,000 00	90,000 00		95,000 00
	8,700,005 00	7,828,755 83	871,249 17	8,051,262 24
<b>EDUCATION SUPPORT PROGRAM</b>				
25 Program expenditures and the grant listed in the Estimates	\$ 792,000 00			
Transfer from Treasury Board Vote 5 contingencies . .	54,000 00			
	846,000 00	835,671 76	10,328 24	1,350,061 11
Stat. Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 . . .	648,700,098 00	648,700,098 00		534,992,871 00
Stat. Contributions to employee benefit plans . . . . .	36,000 00	36,000 00		75,000 00
	649,582,098 00	649,571,769 76	10,328 24	536,417,932 11

## Appropriations and Expenditures—Continued

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures		
	\$	\$	\$	\$		
<b>Department—Concluded</b>						
<b>TRANSLATION PROGRAM</b>						
30	Program expenditures and the grants listed in the Estimates . . . . .	37,515,000 00	33,562,658 21	3,952,341 79	29,110,402 76	
Stat.	Contributions to employee benefit plans . . . . .	3,071,000 00	3,071,000 00		2,686,000 00	
		40,586,000 00	36,633,658 21	3,952,341 79	31,796,402 76	
<b>CITIZENSHIP PROGRAM</b>						
35	Operating expenditures . . . . .	\$ 14,320,000 00				
	35b . . . . .	920,000 00				
	Transfer from Treasury Board Vote 5 contingencies . . . . .	475,000 00				
	Transfer from Treasury Board Vote 10 student summer employment . . . . .	709,000 00				
40	The grants listed in the Estimates and contributions . . . . .	\$ 24,200,000 00	16,424,000 00	15,632,997 55	791,002 45	14,095,552 34
	40b . . . . .	251,000 00				
	40d To authorize the transfer of \$500,000 from Secretary of State Vote 20, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of . . . . .	2,300,000 00				
	Transfer from Vote 20 . . . . .	500,000 00				
	Transfer from Treasury Board Vote 10 student summer employment . . . . .	6,108,000 00				
Stat.	Contributions to employee benefits plans . . . . .	33,359,000 00	31,613,020 82	1,745,979 18	32,907,834 92	
	Expenditures from appropriations not required for 1976-77 . . . . .	945,000 00	945,000 00		1,032,000 00	
		50,728,000 00	48,191,018 37	2,536,981 63	48,038,013 26	
		926,632,291 53	917,926,452 07	8,705,839 46	748,512,619 70	
<b>Canada Council</b>						
45	Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act . . . . .	59,656,000 00	59,656,000 00		54,715,000 00	
<b>Canadian Broadcasting Corporation</b>						
50	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service . . . . .	343,400,000 00	343,400,000 00		287,032,000 00	
55	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service . . . . .	61,300,000 00	61,263,304 60	36,695 40	54,845,900 00	
60	Payment to the Canadian Broadcasting Corporation for operating and capital expenditures providing host country broadcasting services for the 1976 Summer Olympics . . . . .	11,200,000 00	3,948,023 57	7,251,976 43	600,000 00	
		415,900,000 00	408,611,328 17	7,288,671 83	342,477,900 00	
<b>Canadian Film Development Corporation</b>						
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act . . . . .	4,950,220 24	4,950,220 24		3,967,661 15	
<b>Company of Young Canadians</b>						
	Expenditures from appropriations not required for 1976-77 . . . . .				5,885,585 67	
<b>National Arts Centre Corporation</b>						
65	Payments to the National Arts Centre Corporation . . . . .	\$ 7,976,000 00				
	65b . . . . .	500,000 00	8,476,000 00	8,476,000 00	6,892,000 00	
<b>National Film Board</b>						
70	Program expenditures and the grants listed in the Estimates \$ 23,990,000 00					
	70b To extend the purposes of Secretary of State Vote 70, Appropriation Act No. 3, 1976, to authorize reimbursement for the accumulated operating loss to March 31, 1975, in the amount of \$135,704.81, of the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971 . . . . .	1 00				
	Transfer from Treasury Board Vote 15 public service Bilingualism . . . . .	172,200 00				
Stat.	Contributions to employee benefit plans . . . . .	24,162,201 00	24,105,232 39	56,968 61	21,620,666 37	
		1,608,000 00	1,608,000 00		1,571,000 00	
		25,770,201 00	25,713,232 39	56,968 61	23,191,666 37	

## Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>National Library</b>				
80 Program expenditures including a payment of \$650,000 to the National Library Purchase Account for the purpose of acquiring books and the grant listed in the Estimates . . . . .	\$ 9,707,000 00			
Transfer from Treasury Board Vote 5 contingencies . . . . .	243,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	95,200 00			
	10,045,200 00	9,807,777 86	237,422 14	8,271,802 10
Stat. Contributions to employee benefit plans . . . . .	665,000 00	665,000 00		674,000 00
	10,710,200 00	10,472,777 86	237,422 14	8,945,802 10
<b>National Museums of Canada</b>				
85 Operating expenditure and \$370,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes . . . . .	\$ 32,050,300 00			
85d To extend the purposes of Secretary of State Vote 85, Appropriation Act No. 3, 1976, to authorize \$2,200,000 for the purchase of objects for the collections of the Corporation . . . . .	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	612,500 00			
	32,662,801 00	32,273,309 53	389,491 47	33,890,867 04
90 The grants listed in the Estimates and contributions . . . . .	8,290,500 00	8,289,048 00	1,452 00	6,102,458 00
Stat. Contributions to employee benefit plans . . . . .	1,682,575 00	1,682,575 00		1,418,400 00
	42,635,876 00	42,244,932 53	390,943 47	41,411,725 04
<b>Public Archives</b>				
95 Program expenditures . . . . .	\$ 13,284,000 00			
95d To authorize the transfer of \$300,000 from Secretary of State Vote 20, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of . . . . .	350,000 00			
Transfer from Vote 20 . . . . .	300,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	196,000 00			
	14,130,000 00	14,033,395 68	96,604 32	11,746,501 05
Stat. Contributions to employee benefit plans . . . . .	913,000 00	913,000 00		909,000 00
Expenditures from appropriation not required for 1976-77 . . . . .				12,147 61
	15,043,000 00	14,946,395 68	96,604 32	12,667,648 66
<b>Public Service Commission</b>				
105 Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program . . . . .	\$ 73,761,000 00			
105d To Extend the purposes of Secretary of State Vote 105, Appropriation Act No. 3, 1976, to reimburse the Staff Development and Training Revolving Fund, established by Secretary of State Vote L120, Appropriation Act No. 3, 1971, in the amount of \$746,672 to cover the accumulated deficit to March 31, 1976 . . . . .	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	4,111,600 00			
	77,872,601 00	72,477,336 21	5,395,264 79	67,404,820 77
Stat. Contributions to employee benefit plans . . . . .	5,239,000 00	5,239,000 00		5,044,000 00
	83,111,601 00	77,716,336 21	5,395,264 79	72,448,820 77
<b>Representation Commissioner</b>				
Stat. Salary of the Representation Commissioner . . . . .	53,048 60	53,048 60		60,582 19
Stat. Expenses of the Representation Commissioner . . . . .	157,381 31	157,381 31		1,912,099 74
Stat. Contributions to employee benefit plans . . . . .	19,000 00	19,000 00		27,000 00
	229,429 91	229,429 91		1,999,681 93
Total . . . . .	1,593,114,819 68	1,570,943,105 06	22,171,714 62	1,323,116,111 39

\*This vote was included in 1969-70 appropriations.

\*\*Available for expenditure in subsequent fiscal years.



## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Services provided by this department	Total cost of programs
<b>Department</b>						
ADMINISTRATION . . . . .	1976-77	9,695		1,028		10,723
	1975-76	9,747		618		10,365
BILINGUALISM DEVELOPMENT . . . . .	1976-77	166,006		98		166,104
	1975-76	114,462		65		114,527
ARTS AND CULTURE . . . . .	1976-77	7,829		132		7,961
	1975-76	8,051		92		8,143
EDUCATION SUPPORT . . . . .	1976-77	649,572		43		649,615
	1975-76	536,418		88		536,506
TRANSLATION . . . . .	1976-77	36,633		2,337		38,970
	1975-76	31,797		1,646		33,443
CITIZENSHIP . . . . .	1976-77	48,191	1,921	1,570		47,840
	1975-76	48,038	1,347	1,800		48,491
Total department . . . . .	1976-77	917,926	1,921(1)	5,208		921,213
	1975-76	748,513	1,347(2)	4,309		751,475
Canada Council . . . . .	1976-77	59,656				59,656
	1975-76	54,715				54,715
Canadian Broadcasting Corporation . . . . .	1976-77	408,612				408,612
	1975-76	342,478				342,478
Canadian Film Development Corporation . . . . .	1976-77	4,950				4,950
	1975-76	3,967				3,967
Company of Young Canadians . . . . .	1976-77					
	1975-76	5,885				5,885
National Arts Centre Corporation . . . . .	1976-77	8,476				8,476
	1975-76	6,892				6,892
National Film Board . . . . .	1976-77	25,713		4,633		30,346
	1975-76	23,191		4,582		27,773
National Library . . . . .	1976-77	10,473	29	3,497		13,941
	1975-76	8,946	1	2,125		11,070
National Museums of Canada . . . . .	1976-77	42,245	89	4,001		46,157
	1975-76	41,412	42	3,661		45,031
Public Archives . . . . .	1976-77	14,946	276	3,337	5,335	12,672
	1975-76	12,668	151	3,189	3,360	12,346
Public Service Commission . . . . .	1976-77	77,716	499	6,546		83,763
	1975-76	72,449	964	5,920		77,405
Representation Commissioner . . . . .	1976-77	230		14		244
	1975-76	2,000		24		2,024
Grand Total . . . . .	1976-77	1,570,943	2,814	27,236	5,335	1,590,030
	1975-76	1,323,116	2,505	23,810	3,360	1,341,061

(1) Does not include: return on investment \$38, refunds of previous year's expenditure \$235, miscellaneous revenue \$9.

(2) Does not include: return of investments \$41, refunds of previous year's expenditure \$3,919, proceeds from sales \$1, miscellaneous \$220.



## Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
Executive	1,497	1,789	10	18			1,507	1,807
Planning, research and evaluation	549	600	10				559	600
Control and support services	7,379	6,608	94	54			7,473	6,662
Contributions to employee benefit plans	626	626					626	626
	10,051	9,623	114	72			10,165	9,695
Add: services provided by other departments	1,028	1,028					1,028	1,028
Total cost of program	11,079	10,651	114	72			11,193	10,723
<b>BILINGUALISM DEVELOPMENT PROGRAM</b>								
Bilingualism in education	498	393	2	4	162,981	162,934	163,481	163,331
Bilingualism in public administration					875	790	875	790
Bilingualism in the private sector	284	313	6	2	1,183	818	1,473	1,133
Language acquisition development	211	261	7		723	412	941	673
International cooperation	37	15					37	15
Contributions to employee benefit plans	64	64					64	64
	1,094	1,046	15	6	165,762	164,954	166,871	166,006
Add: services provided by other departments	98	98					98	98
Total cost of program	1,192	1,144	15	6	165,762	164,954	166,969	166,104
<b>ARTS AND CULTURE PROGRAM</b>								
Policy development and analysis	1,663	1,569	2	1			1,665	1,570
Special programs	1,372	1,098		4	5,410	4,903	6,782	6,005
State protocol	163	162		2			163	164
Contributions to employee benefit plans	90	90					90	90
	3,288	2,919	2	7	5,410	4,903	8,700	7,829
Add: services provided by other departments	132	132					132	132
Total cost of program	3,420	3,051	2	7	5,410	4,903	8,832	7,961
<b>EDUCATION SUPPORT PROGRAM</b>								
Post-secondary education support					648,700	648,700	648,700	648,700
Liaison and coordination	330	329	5		330	330	665	659
Policy analysis	181	177					181	177
Contributions to employee benefit plans	36	36					36	36
	547	542	5		649,030	649,030	649,582	649,572
Add: services provided by other departments	43	43					43	43
Total cost of program	590	585	5		649,030	649,030	649,625	649,615
<b>TRANSLATION PROGRAM</b>								
Production and promotion:								
Translation and interpretation	34,039	28,637	487	640			34,526	29,277
Terminology	1,404	2,916	25	127			1,429	3,043
Training	1,419	1,154	6	3	135	85	1,560	1,242
Contributions to employee benefit plans	3,071	3,071					3,071	3,071
	39,933	35,778	518	770	135	85	40,586	36,633
Add: services provided by other departments	2,337	2,337					2,337	2,337
Total cost of program	42,270	38,115	518	770	135	85	42,923	38,970
<b>CITIZENSHIP PROGRAM</b>								
Citizenship registration and promotion	6,532	5,816	182	82	4,123	4,123	10,837	10,021
Citizen participation - Voluntary organizations	1,551	1,432	7	3	6,808	6,559	8,366	7,994
Citizen participation - Native citizens	546	509	5	2	14,132	13,466	14,683	13,977
Multiculturalism and group understanding	3,321	2,738	29	2	4,671	3,940	8,021	6,680
Official language minority groups	399	335	7		3,625	3,525	4,031	3,860
Headquarters and field services	3,837	4,697	8	17			3,845	4,714
Contributions to employee benefit plans	945	945					945	945
	17,131	16,472	238	106	33,359	31,613	50,728	48,191

## Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CITIZENSHIP PROGRAM—Concluded								
Less: receipts credited to revenue . . . . .	1,540	1,921					1,540	1,921
Add: services provided by other departments . . . . .	1,570	1,570					1,570	1,570
Total cost of program . . . . .	17,161	16,121	238	106	33,359	31,613	50,758	47,840
Canada Council . . . . .					59,656	59,656	59,656	59,656
Canadian Broadcasting Corporation								
See Volume III for details.								
Canadian Film Development Corporation								
See Volume III for details.								
National Arts Centre Corporation								
See Volume III for details.								

## Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>National Library</b>								
Administration . . . . .	940	879	7	17	3	3	950	899
Research and planning . . . . .	1,425	1,257	15	10			1,440	1,267
Collections development . . . . .	1,448	1,430	8	14			1,456	1,444
Cataloguing . . . . .	3,412	3,496	5	26			3,417	3,522
Public services . . . . .	3,426	3,294	21	47			3,447	3,341
	10,651	10,356	56	114	3	3	10,710	10,473
Less: receipts credited to revenue . . . . .	109	29					109	29
Add: services provided by other departments . . . . .	3,497	3,497					3,497	3,497
Total cost of program . . . . .	14,039	13,824	56	114	3	3	14,098	13,941
<b>National Museums of Canada</b>								
National Gallery of Canada . . . . .	4,904	4,663	99	128	21	21	5,024	4,812
National museum of natural sciences . . . . .	4,925	2,997	188	189			5,113	3,186
National museum of man . . . . .	6,422	5,054	178	108			6,600	5,162
National museum of science and technology . . . . .	2,563	2,509	80	82			2,643	2,591
National museum services . . . . .	7,505	4,891	896	575			8,401	5,466
National museum assistance . . . . .	414	495	2	4	8,270	8,268	8,686	8,767
Administration . . . . .	4,286	9,254	200	1,324			4,486	10,578
Contributions to employee benefit plans . . . . .	1,683	1,683					1,683	1,683
	32,702	31,546	1,643	2,410	8,291	8,289	42,636	42,245
Less: receipts credited to revenue . . . . .	46	89					46	89
Add: services provided by other departments . . . . .	4,001	4,001					4,001	4,001
Total cost of program . . . . .	36,657	35,458	1,643	2,410	8,291	8,289	46,591	46,157
<b>Public Archives</b>								
Administration . . . . .	3,862	4,048	229	89			4,091	4,137
Historical . . . . .	6,270	6,246	21	203			6,291	6,449
Records management . . . . .	2,844	2,629	153	178			2,997	2,807
Technical services . . . . .	1,624	1,384	40	169			1,664	1,553
	14,600	14,307	443	639			15,043	14,946
Less: receipts credited to revenue . . . . .	141	276					141	276
services provided by this department . . . . .	5,335	5,335					5,335	5,335
Add: services provided by other departments . . . . .	3,337	3,337					3,337	3,337
Total cost of program . . . . .	12,461	12,033	443	639			12,904	12,672
<b>Public Service Commission</b>								
Staffing . . . . .	18,415	15,029	122	74			18,537	15,103
Training and development . . . . .	48,997	43,736	399	973			49,396	44,709
Justice and equity . . . . .	2,215	2,604	36	27			2,251	2,631
Administration . . . . .	12,722	15,118	206	155			12,928	15,273
	82,349	76,487	763	1,229			83,112	77,716
Less: receipts credited to revenue . . . . .		499						499
Add: services provided by other departments . . . . .	6,546	6,546					6,546	6,546
Total cost of program . . . . .	88,895	82,534	763	1,229			89,658	83,763
<b>Representation Commissioner</b>								
Administration . . . . .	230	230					230	230
Add: services provided by other departments . . . . .	14	14					14	14
Total cost of program . . . . .	244	244					244	244

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
<b>BILINGUALISM DEVELOPMENT PROGRAM</b>			
Grants for the promotion of bilingualism . . . . .	1,183	818	549
Grants for language research . . . . .	723	412	732
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence, including programs of summer language bursaries and assistance to associations of independent schools . . . . .	162,831	162,821	111,497
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of territorial responsibility . . . . .	150	113	258
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in provincial public administration . . . . .	875	790	573
	<i>165,762</i>	<i>164,954</i>	<i>113,609</i>
<b>ARTS AND CULTURE PROGRAM</b>			
Grant to the Fathers of Confederation Buildings Trust, Charlottetown, P.E.I. . . . .	870	870	870
Arts and cultural service organizations and activities—Research and support grants . . . . .	503	503	619
Grants for the construction, expansion or improvement of performing arts facilities in Canada . . . . .	2,630	2,630	2,173
Grants to institutions and public authorities in Canada in accordance with section 29 of the Cultural Property Export and Import Act (Statutes of Canada 1974-75, c. 50) . . . . .	137		
Grant to Newfoundland to commemorate the twenty-fifth anniversary of the province's entry into Confederation . . . . .	600	600	500
Grant to National Theatre School . . . . .	370		
Contribution to the Association for the Export of Canadian Books . . . . .	300	300	420
	<i>5,410</i>	<i>4,903</i>	<i>4,582</i>
<b>EDUCATION SUPPORT PROGRAM</b>			
Grant to the Canada Studies Foundation . . . . .	330	330	180
Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 . . . . .	648,700	648,700	534,993
Expenditures not required for the current year . . . . .			60
	<i>649,030</i>	<i>649,030</i>	<i>535,233</i>
<b>TRANSLATION PROGRAM</b>			
Grants to universities in support of translation training program . . . . .	135	85	104
	<i>135</i>	<i>85</i>	<i>104</i>
<b>CITIZENSHIP PROGRAM</b>			
Grants to voluntary groups for projects promoting citizen participation . . . . .	6,808	6,559	7,831
Grants to native groups and associations for development activities . . . . .	14,132	13,466	12,746
Grants to voluntary groups for promoting cultural development and greater understanding between groups and individuals . . . . .	4,671	3,940	6,039
Grants to English and French language groups in areas where they are established as minorities and to promote intercultural understanding . . . . .	3,625	3,525	3,022
Contribution towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share . . . . .	3,930	3,930	1,130
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes . . . . .	193	193	158
Expenditures not required for the current year . . . . .			1,981
	<i>33,359</i>	<i>31,613</i>	<i>32,907</i>
Total department . . . . .	<i>853,696</i>	<i>850,585</i>	<i>686,435</i>
<b>Canada Council</b>			
Payment to the Canada Council . . . . .	59,656	59,656	54,715
<b>National Film Board</b>			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors . . . . .	7	7	6
<b>National Library</b>			
Grant to the International Federation of Library Associations . . . . .	3	3	3
<b>National Museums of Canada</b>			
Grant to Royal Canadian Academy of Arts . . . . .	20	20	20
Grant to the College Art Association of America . . . . .	1	1	1
Grants to museums and other organizations in Canada for their operations, special projects, training registration, purchase of equipment and construction of facilities . . . . .	8,170	8,168	5,981
Grant to Canadian Museums Association . . . . .	100	100	100
	<i>8,291</i>	<i>8,289</i>	<i>6,102</i>
Grand total . . . . .	<i>921,653</i>	<i>918,540</i>	<i>747,261</i>

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Bilingualism Development Program	Arts and Culture Program	Education Support Program	Translation Program	Citizenship Program	Total Department
(1) Salaries and wages . . . . .	6,416 6,352 5,697	607 583 437	1,121 1,117 1,053	425 416 597	30,714 27,003 22,614	10,379 10,189 8,847	49,662 45,660 39,245
(1) Other personnel costs . . . . .	626 626 655	64 64 55	90 90 95	36 36 75	3,091 3,071 2,686	945 945 1,032	4,852 4,832 4,598
(2) Transportation and communications . . . . .	345 484 373	73 66 66	333 260 326	18 37 34	553 818 659	1,064 1,782 1,840	2,386 3,447 3,298
(3) Information . . . . .	100 99 70	133 80 1	171 58 71	10 12	45 13	677 1,010 327	1,136 1,259 482
(4) Professional and special services . . . . .	1,260 1,223 2,048	177 208 178	1,163 1,076 1,451	43 33 456	4,976 4,118 4,097	2,912 1,690 1,745	10,531 8,348 9,975
(5) Rentals . . . . .	512 175 219	5 10 12	93 106 203	3 3 7	98 226 212	141 186 223	849 706 876
(6) Purchased repair and upkeep . . . . .	451 350 23	1 2 1	1 3 3	47 1 1	13 59 40	13 27 37	513 442 105
(7) Utilities, materials and supplies . . . . .	286 313 391	31 32 97	265 151 133	12 4 13	409 480 493	785 543 647	1,788 1,523 1,774
(8) Construction and acquisition of land, buildings and equipment . . . . .	55  10						55  10
(9) Construction and acquisition of machinery and equip- ment . . . . .	114 72 236	15 7 5	12 8 66	5 2	518 770 839	332 106 313	996 963 1,461
(10) Grants, contributions and other transfer payments . . .		165,762 164,954 113,609	5,410 4,903 4,582	649,030 649,030 535,233	135 85 104	33,359 31,613 32,907	853,696 850,585 686,435
(12) All other expenditures . . . . .	1 25	3 1	41 57 68	3	3 40	121 100 120	168 161 254
(1-12) Total . . . . .	10,165 9,695 9,747	166,871 166,006 114,462	8,700 7,829 8,051	649,582 649,572 536,418	40,586 36,633 31,797	50,728 48,191 48,038	926,632 917,926 748,513
(13) Less: receipts and revenues credited to the vote . . . .							
Total net expenditures . . . . .	10,165 9,695 9,747	166,871 166,006 114,462	8,700 7,829 8,051	649,582 649,572 536,418	40,586 36,633 31,797	50,728 48,191 48,038	926,632 917,926 748,513

Amounts in roman type are 1976-77 appropriations.

Amounts in bold type are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.



Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Representation Commissioner	Total
						6,994	16,961	9,330	55,751	159	138,857
						6,912	16,761	9,315	53,267	159	132,074
						5,747	14,377	8,288	45,124	401	113,182
						665	1,683	913	5,239	19	13,371
						665	1,834	913	6,639	19	14,902
						674	1,507	909	5,282	27	12,997
						227	2,060	384	3,999	10	9,066
						216	1,839	324	3,250	10	9,086
						256	1,603	323	3,303	117	8,900
						461	1,179	239	2,234	1	5,250
						360	467	127	947	1	3,161
						448	408	165	799	1,239	3,541
					35,976	1,308	4,104	1,219	9,419	33	62,590
					34,300	1,133	5,878	1,118	7,512	33	58,322
					32,949	759	6,216	966	7,825	165	58,855
						94	747	168	1,293	1	3,152
						110	415	133	1,406	1	2,771
						95	324	105	1,215	36	2,651
						10	985	744	802	6	3,060
						15	132	749	410	6	1,754
						9	241	422	3,112	5	3,894
						221	2,321	753	2,540	1	7,624
						227	1,595	591	1,733	1	5,670
						179	1,577	481	2,187	3	6,201
							771				55
							3,128				771
											3,138
					952	56	1,643	443	763		4,853
					1,248	115	1,639	638	1,228		5,831
					1,137	103	1,317	286	2,843	7	7,154
59,656					7	3	8,291				921,653
59,656					7	3	8,289				918,540
54,715					6	3	6,102				747,261
	415,900	4,950		8,476		671	2,662	850	1,072		434,749
	408,612	4,950		8,476		717	2,625	1,038	1,324		427,903
	342,478	3,967	5,885	6,892		673	4,612	723	759		366,243
59,656	415,900	4,950		8,476	36,935	10,710	42,636	15,043	83,112	230	1,604,280
59,656	408,612	4,950		8,476	35,555	10,473	42,245	14,946	77,716	230	1,580,785
54,715	342,478	3,967	5,885	6,892	34,092	8,946	41,412	12,668	72,449	2,000	1,334,017
					11,165						11,165
					9,842						9,842
					10,901						10,901
59,656	415,900	4,950		8,476	25,770	10,710	42,636	15,043	83,112	230	1,593,115
59,656	408,612	4,950		8,476	25,713	10,473	42,245	14,946	77,716	230	1,570,943
54,715	342,478	3,967	5,885	6,892	23,191	8,946	41,412	12,668	72,449	2,000	1,323,116



## Departmental Summary

(in thousands of dollars)

	Total	Department	Canada Council	Public Service Commission	Representa- tion Commis- sioner	Public Archives	Central Microfilm Unit Revolving Fund
FINANCIAL RESOURCES USED FOR—							
Budgetary and other—							
Operating expenditures . . . . .	643,795	66,378		76,487	230	14,307	1,752
Capital expenditures . . . . .	5,623	963		1,229		639	169
Grants, contributions and other transfer payments . . . . .	918,540	850,585	59,656				
Sums credited to revenue . . . . .	3,096	2,203		499		276	
Sub-total . . . . .	1,571,054	920,129	59,656	78,215	230	15,222	1,921
Non-budgetary transactions—							
Increase in accounts receivable . . . . .	658						98
Decrease in accounts payable . . . . .							
Other loans made to third parties . . . . .							
Other repayments of loans received from third parties . . . . .							
Amounts advanced by Canada . . . . .	150						
Equity capital invested by Canada . . . . .	119						90
Acquisition of inventories . . . . .							51
Other reductions in liabilities and increases in assets . . . . .	41,337						
Total financial resources used . . . . .	1,613,318	920,129	59,656	78,215	230	15,222	2,160
FINANCIAL RESOURCES PROVIDED FROM—							
Budgetary allocations used—							
Annual appropriations . . . . .	879,109	264,372	59,656	72,477	230	14,033	
Statutory appropriations . . . . .	667,004	653,554		5,239		913	
Receipts credited to appropriations . . . . .							
Sums credited to revenue . . . . .	3,096	2,203		499		276	
Sales . . . . .	22,781						1,754
Other . . . . .	131						131
Depreciation charged as an expenditure . . . . .	35						
Sub-total . . . . .	1,572,156	920,129	59,656	78,215	230	15,222	1,885
Non-budgetary transactions—							
Decrease in accounts receivable . . . . .	71						
Increase in accounts payable . . . . .	748						83
Other repayments of loans made to third parties . . . . .							
Other loans received from third parties . . . . .							
Repayments of amounts advanced by Canada . . . . .	32						
Equity capital realized . . . . .							
Decrease in inventories . . . . .							
Other increases in liabilities or reduction in assets . . . . .	44,780						34
Total financial resources provided . . . . .	1,617,787	920,129	59,656	78,215	230	15,222	2,002
Net financial resources used or net financial resources provided (—) . . . . .	-4,469	nil	nil	nil	nil	nil	158

Bureau of Staff Development and Training Revolving Fund	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Undisbursed Balances of Appropriations	National Arts Centre Corporation	National Film Board Operations	Photo Centre Revolving Fund	National Library	National Museums of Canada including Special Accounts Trust Account	National Museums of Canada Purchase Account	Suspense Accounts
19,270	408,612	4,950		8,476		1,431 99	10,356 114	31,546 2,410		
					7		3	8,289		
19,270	408,612	4,950		8,476	7	1,530	10,502	42,334		
560							29	89		
	150									
317		3,537	812		32,760	29 20		921	2,642	277
20,147	408,762	8,487	812	8,476	32,767	1,579	10,502	43,255	2,642	277
747	408,612	4,950		8,476		136	9,808 665	40,562 1,683		
19,632						1,395	29	89		
20,379	408,612	4,950		8,476		35 1,566	10,502	42,334		
583						71 82				
	32									
191		4,950	724		34,984	3		1,081	2,538	275
21,153	408,644	9,900	724	8,476	34,984	1,722	10,502	43,415	2,538	275
-1,006	118	-1,413	88	nil	-2,217	-143	nil	-160	104	2



# Appendix 1

## The Canada Council

(Established by the Canada Council Act)

### ENDOWMENT ACCOUNT

(Statutory Endowment Fund and Parliamentary Grant)

### BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Cash and short term deposits . . . . .	\$ 2,600,596	\$ 1,664,404	Accounts payable and accrued liabilities . . . .	\$ 1,547,838	\$ 761,741
Accounts receivable . . . . .	142,087	156,495	Approved grants payable . . . . .	33,941,387	32,021,917
Interest accrued on investments . . . . .	1,311,182	1,176,430	Queen's Fellowship Fund (Note 3) . . . . .	252,872	251,219
Investments (Note 2) . . . . .	86,727,119	85,535,795			
Property, including furnishings and effects donated to the Council, at nominal value . . . .	1	1	EQUITY		
			Principal of fund established pursuant to Section 14 of the Act . . . . .	50,000,000	50,000,000
			Accumulated net gains on disposal of investments . . . . .	2,055,093	3,813,555
			Operating surplus available for expenditure under Section 16 of the Act . . . . .	2,983,795	1,684,693
				55,038,888	55,498,248
	\$90,780,985	\$88,533,125		\$90,780,985	\$88,533,125

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER

Treasurer

Approved:

CHARLES A. LUSSIER

Director

## Appendix 1—Continued

## The Canada Council—Continued

## ENDOWMENT ACCOUNT—Concluded

STATEMENT OF OPERATIONS AND OPERATING SURPLUS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Income		
Grant from Canada . . . . .	\$59,656,000	\$54,715,000
Interest, dividends and rental fees . . . . .	8,171,354	7,374,738
Cancelled grants authorized in previous years and refunds . . . . .	2,634,467	1,696,484
	<u>70,461,821</u>	<u>63,786,222</u>
Expenditure		
Programme		
Social Sciences and Humanities		
Grants and services . . . . .	27,810,620	25,289,281
Administration (Schedule 1) . . . . .	1,653,659	1,581,766
	<u>29,464,279</u>	<u>26,871,047</u>
Arts		
Grants and services . . . . .	31,803,178	29,690,759
Purchases of works of art (Notes 1 and 7) . . . . .	754,663	755,632
Administration (Schedule 1) . . . . .	2,547,507	2,164,681
	<u>35,105,348</u>	<u>32,611,072</u>
Canadian National Commission for UNES- CO		
Grants . . . . .	111,055	130,106
Administration (Schedule 1) . . . . .	337,019	317,628
	<u>448,074</u>	<u>447,734</u>
General administration (Schedule 1) . . . . .	4,427,111	3,618,230
Less:		
Administrative fees received from specific programmes (Note 4) . . . . .	282,093	126,508
	<u>4,145,018</u>	<u>3,491,722</u>
Total expenditure . . . . .	69,162,719	63,421,575
Excess of income over expenditure . . . . .	1,299,102	364,647
Operating surplus at beginning of year . . . . .	1,684,693	1,320,046
Operating surplus at end of year . . . . .	<u>\$ 2,983,795</u>	<u>\$ 1,684,693</u>

The accompanying notes are an integral part of the financial statements.

## Appendix 1—Continued

## The Canada Council—Continued

(Established by the Canada Council Act)

## SPECIAL FUNDS

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Cash . . . . .	\$ 338,511	\$ 321,742	Accounts payable . . . . .	\$ 23,684	\$
Interest accrued on investments . . . . .	307,499	321,552	Approved grants payable . . . . .	357,268	398,282
Investments (Note 5) . . . . .	17,456,679	17,663,118			
Securities held for redemption in accordance with the terms of the gift (par value \$2,497,229) at nominal value (Note 6(b)) . . . . .	1	1	EQUITY OF FUNDS		
Rights to, or interest in, estates, at nominal value (Notes 6(e), (f) and (g)) . . . . .	3	2	Principal of funds . . . . .	15,615,064	15,375,063
			Accumulated net gains on disposal of investments . . . . .	106,670	368,092
			Accumulated earnings . . . . .	2,000,007	2,164,978
				17,721,741	17,908,133
	\$18,102,693	\$18,306,415		\$18,102,693	\$18,306,415

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER

Treasurer

Approved:

CHARLES A. LUSSIER

Director

STATEMENT OF CHANGES IN EQUITY OF SPECIAL FUNDS  
FOR THE YEAR ENDED MARCH 31, 1977 (NOTE 6)

	Izaak Walton Killam Memorial Fund for Advanced Studies	Special Scholarship Fund	Molson Prize Fund	Lynch- Staunton Fund	John B.C. Watkins Estate	J.B. Barwick Estate	Edith Davis Webb Estate	TOTALS	
								1977	1976
PRINCIPAL									
Balance at beginning of year . . . . .	\$11,919,615	\$1,856,380	\$900,000	\$699,066	\$ 1	\$ 1	\$ 1	\$15,375,063	\$15,275,063
Cash received and accrued income . . . . .	240,000							240,001	100,000
Balance at end of year . . . . .	\$12,159,615	\$1,856,380	\$900,000	\$699,066	\$ 1	\$ 1	\$1	\$15,615,064	\$15,375,063
ACCUMULATED NET GAINS ON DISPOSAL OF INVEST- MENTS									
Balance at beginning of year . . . . .	\$ 220,496	\$ 75,024	\$ 6,591	\$ 65,981				\$ 368,092	\$ 437,448
Net loss on disposal of invest- ments . . . . .	220,496	30,965	6,591	3,370				261,422	69,356
Balance at end of year . . . . .	\$	\$ 44,059	\$	\$ 62,611	\$	\$	\$	\$ 106,670	\$ 368,092
ACCUMULATED EARNINGS									
Balance at beginning of year . . . . .	\$ 1,051,193	\$ 896,580	\$ 10,969	\$184,875	\$21,361	\$	\$	\$ 2,164,978	\$ 2,198,036
Income earned on investments . . . . .	977,950	198,682	64,444	59,060	8,190			1,308,326	1,291,023
	2,029,143	1,095,262	75,413	243,935	29,551			3,473,304	3,489,059
Grants authorized . . . . .	959,342	156,098	60,000	51,454				1,226,894	1,253,285
Net loss on disposal of invest- ments . . . . .	136,386		8,333					144,719	
Indirect administration charge . . . . .	98,684		3,000					101,684	70,796
	1,194,412	156,098	71,333	51,454				1,473,297	1,324,081
Balance at end of year . . . . .	\$ 834,731	\$ 939,164	\$ 4,080	\$192,481	\$29,551	\$	\$	\$ 2,000,007	\$ 2,164,978

The accompanying notes are an integral part of the financial statements.



## Appendix 1—Continued

## The Canada Council—Continued

## ENDOWMENT ACCOUNT

SCHEDULE OF ADMINISTRATION EXPENDITURE  
FOR THE YEAR ENDED MARCH 31, 1977

	Social Sciences and Humanities	Arts	Canadian National Commission for UNESCO	General	1977 Total	1976 Total
Salaries and wages . . . . .	\$1,087,806	\$1,552,389	\$253,263	\$1,879,628	\$4,773,086	\$4,136,427
Employees' benefits . . . . .	146,789	206,323	35,137	247,258	635,507	314,210
Rent and maintenance . . . . .		51,387		836,870	888,257	505,231
Assessors' fees, committees' meetings, and members honoraria . . . . .	372,739	432,187		11,076	816,002	884,129
Communications . . . . .				364,263	364,263	321,673
Staff travel . . . . .	36,980	210,484	12,907	50,466	310,837	229,324
Printing and publications . . . . .		27,287		241,054	268,341	292,601
Professional services . . . . .		32,009		177,069	209,078	170,164
Office supplies and expenses . . . . .			7,873	133,919	141,792	108,267
Duplicating . . . . .				139,240	139,240	132,566
Council meetings, including members' honoraria . . . . .			26,634	98,192	124,826	134,156
Data processing . . . . .				91,898	91,898	164,878
Furniture and equipment . . . . .		2,062		70,278	72,340	131,496
Safekeeping charges . . . . .				54,719	54,719	49,143
Freight and storage . . . . .		23,898			23,898	41,335
Sundry . . . . .	9,345	9,481	1,205	31,181	51,212	66,705
	\$1,653,659	\$2,547,507	\$337,019	\$4,427,111	\$8,965,296	\$7,682,305

The accompanying notes are an integral part of the financial statements.

Appendix 1—Continued

The Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1977

1. Accounting policies

Accounting basis

The Council's accounts are maintained on an accrual basis.

Insured mortgages

Insured mortgages are carried at cost plus the earned portion of the related discount, if any.

Losses on disposal of investments

Net losses on disposal of investments are charged against the "Accumulated net gains on disposal of investments" to the extent of the accumulated gains available on the related accounts. The remaining loss, if any, is charged against "Accumulated earnings" in the case of the Special Funds and "Operating Surplus" in the case of the Endowment Account.

Grants

Grants are charged to expenditure in the year in which they are approved. Cancelled grants approved in previous years and refunds are shown as income in the Endowment Account. With respect to the Special Funds such items are deducted from the grants approved during the year.

Works of art (Note 7)

Purchases of works of art are not capitalized but are charged to programme expenditure in the year of purchase.

Capital assets

Capital expenditures are charged to general administration expenditure in the year of purchase and consequently there are no charges for depreciation.

Termination benefits

The Council does not record in its accounts the liability for termination benefits estimated at March 31, 1977 to be \$139,033.

Other

Except for the parliamentary grant, and the Queen's Fellowship Fund (Note 3), all monies or properties received by the Council pursuant to Section 20 of the Canada Council Act are accounted for in the Special Funds statement.

ENDOWMENT ACCOUNT

2. Investments

	1977		1976	
	Cost	Market Value	Cost	Market Value
	(in thousands)			
Bonds, debentures and notes	\$46,897	\$45,344	\$47,856	\$42,745
Shares	28,772	27,292	25,579	25,690
Insured mortgages (Note 1) (market value estimated)	11,058	9,177	12,101	8,933
	<u>\$86,727</u>	<u>\$81,813</u>	<u>\$85,536</u>	<u>\$77,368</u>

Net losses on disposal of investments during the year amounted to \$1,758,462 (\$112,069 in 1975-76). These losses are charged against "Accumulated net gains on disposal of investments".

3. Queen's Fellowship Fund

In December 1973 the Council received a grant of \$250,000 from Canada for the establishment of a Queen's Fellowship Fund to be administered by the Council. The income from the

Fund is to be used for the payment of fellowships to graduate students in certain fields of Canadian studies. Fellowships granted amounted to \$24,597 (\$27,930 in 1976), and the Fund earned \$26,250 (\$26,358 in 1976) during the year. Interest accrued on the Queen's Fellowship Fund and fellowships paid therefrom are not included in the statement of operations and surplus of the Endowment Account.

4. Administration expenditures

Programme administration expenditures comprise the major expenditures directly attributable to the Social Sciences and Humanities and Arts programmes and direct costs of servicing the Canadian Commission for UNESCO.

General administration comprises all other expenditures of the Council, including those relating to the Special Funds, and the programmes of Cultural Exchange for the Department of External Affairs and the Canadian Cultural Institute in Rome under P.C. 1967-2354. These expenses were recovered to the extent of \$3,000 (\$3,000 in 1976) from the Molson Prize Fund, \$98,684 (\$43,508 in 1976) from the Izaak Walton Killam Memorial Fund for Advanced Studies and \$180,409 (\$80,000 in 1976) from the Department of External Affairs in respect of servicing these funds and Cultural Programmes.

SPECIAL FUNDS

5. Investments

	1977		1976	
	Cost	Market Value	Cost	Market Value
	(in thousands)			
Bonds, debentures and notes	\$11,672	\$10,867	\$12,383	\$10,678
Shares	4,649	4,280	4,591	4,359
Insured mortgages (Note 1) (market value estimated)	1,136	976	689	442
	<u>\$17,457</u>	<u>\$16,123</u>	<u>\$17,663</u>	<u>\$15,479</u>

Net losses on disposal of investments during the year amounted to \$406,141 (\$69,356 in 1975-76). Of this amount, \$261,422 is charged against "Accumulated net gains on disposal of investments" and the balance of \$144,719 is charged against "Accumulated earnings".

6. Bequests and gifts

The Council has received bequests and gifts as follows:

- (a) Izaak Walton Killam Memorial Fund for Advanced Studies  
A bequest of \$12,159,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of "The Izaak Walton Killam Memorial Fund for Advanced Studies" to provide scholarships "for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than 'the arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

The bequest contains the following provisions: that the Killam Trust shall not form part of the Endowment Fund or otherwise be merged with any assets of the Council; and that, in the event the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam Trust, the assets forming the Killam Trust must be paid over to certain universities which have also benefited under the will.

## Appendix 1—Concluded

## Canada Council—Concluded

The cash and securities received and the proceeds have been invested in a separate portfolio.

## (b) Special Scholarship Fund

A gift of approximately \$4,350,000 was received from the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consists of securities registered in the name of the Canada Council, redeemable over a period of years. To March 31, 1977, the Council has received proceeds from the redemption of these securities amounting to \$1,856,380. These proceeds have been invested in a separate portfolio and the income therefrom is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

## (c) Molson Prize Fund

Gifts of \$900,000 from the Molson Foundation established a capital fund referred to as the Molson Prize Fund. The income of the Fund is used for awarding cash prizes to Canadians for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity. The value of each prize is \$20,000 or as determined by Council, without restriction as to its use by the recipient.

## (d) Lynch-Staunton Fund

An unconditional bequest of \$699,066 from the estate of the late V.M. Lynch-Staunton established a capital fund, the income from which is available for the regular programmes of the Council.

## (e) John B.C. Watkins Estate

A bequest was received (carried on the balance sheet at a nominal value of \$1.) of the net income from the residue of the estate of the late John B.C. Watkins, which assets are held in perpetuity by a trust company. The net income is to be used "for the establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefor for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council".

## (f) J.B. Barwick Estate

A bequest of what may amount to \$31,500 was made by the late J.B. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is reflected in the balance sheet at a nominal value of \$1.

## (g) Edith Davis Webb Estate

During the year a bequest of what may amount to \$400,000 was made by the late Mrs. Edith Davis Webb. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Canada Council is "to be used for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine". The bequest is reflected in the balance sheet at a nominal value of \$1.

## Other

## 7. Art Bank (Note 1)

In 1972 the Canada Council Art Bank was established to develop a collection of works of art for use in federal offices and public buildings on a rental basis. Works of art acquired to March 31, 1977 totalled \$4,082,000 including \$755,000 purchased in 1976-77 (\$756,000 in 1975-76).

## 8. Long-term Lease Agreement

On October 8, 1976 the Council entered into a ten-year lease agreement for office space for the period November 1976 to October 1986. The agreement calls for an annual rental of \$606,450 for the first five years and an annual rental of \$657,975 for the remaining five years. The Council also rents warehouse space under a five-year agreement ending March 31, 1979 calling for an annual rental of \$15,934.

## 9. Event Subsequent to the Year End

Bill C-26, an Act respecting the organization of certain scientific activities of the Government of Canada passed third reading in the House of Commons on June 3, 1977. The Bill provides for the establishment of the Social Sciences and Humanities Research Council which will assume those duties and responsibilities previously assigned to the Canada Council in the field of humanities and social sciences.

The financial impact of this Bill on the Canada Council's financial statements cannot be determined at this time.

## 10. Comparative figures

The presentation of the 1976 comparative figures has been restated to conform with the 1977 format.

Ottawa, Ontario

June 13, 1977

## THE CANADA COUNCIL

AND

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,  
SECRETARY OF STATE,  
OTTAWA, ONTARIO.

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1977 and the statements of operations and operating surplus of the Endowment Account and changes in equity of Special Funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Council and its special funds as at March 31, 1977 and the results of its operations and the changes in its special funds for the year then ended in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

I further report that in my opinion, proper books of account have been kept by the Council, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J.J. MACDONELL

Auditor General of Canada

# Appendix 2

## National Film Board

(Established by the National Film Act)

### BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES AND EQUITY OF CANADA	1977	1976
Current			Current		
Cash . . . . .	\$ 34,020	\$ 11,730	Due to Canada (Note 5) . . . . .	\$ 74,199	\$1,667,427
Accounts receivable (Note 3) . . . . .	2,458,333	2,373,660	Accounts payable . . . . .	2,778,065	1,991,256
Inventories (Note 4) . . . . .	1,538,881	1,694,909	Accrued salaries and wages . . . . .	706,760	468,792
Prepaid expenses . . . . .	171,727	163,388	Advances from customers . . . . .	643,937	116,212
	4,202,961	4,243,687	Accrued vacation pay . . . . .	668,993	737,861
Fixed, at cost				4,871,954	4,981,548
Equipment . . . . .	9,824,519	9,076,981	Provision for employee termination benefits . . . . .	3,293,905	3,072,947
Office equipment and furniture . . . . .	2,273,523	1,901,911	Equity of Canada . . . . .	1,196,839	846,804
Motor vehicles and garage equipment . . . . .	178,823	158,721			
	12,276,865	11,137,613			
Accumulated depreciation . . . . .	7,117,128	6,480,001			
	5,159,737	4,657,612			
	\$ 9,362,698	\$ 8,901,299		\$9,362,698	\$8,901,299

Certified correct:

M. DEVLIN

Director of Administration

Approved:

ANDRE LAMY

Government Film Commissioner

## Appendix 2—Continued

## National Film Board—Continued

STATEMENT OF EQUITY OF CANADA  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year		
As previously reported	\$ (3,810,808)	\$ (3,382,885)
Prior years adjustments (Note 6)	4,657,612	4,249,386
As restated	846,804	866,501
Add:		
Parliamentary appropriations		
—Program expenditures	24,465,047	22,054,766
—Acquisition of fixed assets	1,248,186	1,136,900
Services provided free of charge by government departments	4,633,000	4,582,000
Fixed assets transferred from government departments	15,693	16,000
	31,208,730	28,656,167
Deduct:		
Net expense for the year	30,011,891	27,809,363
Balance at end of year	\$ 1,196,839	\$ 846,804

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Expenses (Note 7)		
Production of films and other visual material	\$21,524,023	\$21,253,545
Distribution of films and other visual material	12,922,153	12,485,874
Administration	4,781,808	4,242,372
Research and development	489,993	641,972
	39,717,977	38,623,763
Payment of Canadian Government Photo Centre deficit	135,447	73,605
	39,853,424	38,697,368
Revenues (Note 8)		
Production of films and other visual material	4,866,674	5,858,146
Distribution of films and other visual material	4,974,859	5,029,859
	9,841,533	10,888,005
Net expense for the year	\$30,011,891	\$27,809,363

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided		
Parliamentary appropriations		
Program expenditures	\$24,465,047	\$22,054,766
Acquisition of fixed assets	1,248,186	1,136,900
Proceeds on disposal of fixed assets	439	12,794
	25,713,672	23,204,460
Funds applied		
Operations (Note 9)	24,396,618	22,139,727
Acquisition of fixed assets	1,248,186	1,136,900
	25,644,804	23,276,627
Increase (decrease) in working capital	68,868	(72,167)
Working capital at beginning of year		
As previously reported	2,971,652	1,329,215
Reclassification of working capital advance from Canada to current liability	(3,709,513)	(1,994,909)
As restated	(737,861)	(665,694)
Working capital deficiency at end of year	\$ (668,993)	\$ (737,861)



## Appendix 2—Continued

## National Film Board—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 1977

## 1. Purposes of the Board

The Board is established to initiate and promote the production and distribution of films in the national interest and in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films.

## 2. Significant accounting policies

## a) Production of films

- i) The costs of films produced for the Board are expensed as incurred.
- ii) The Board records the profit or loss on films produced for sponsors upon completion of the films.
- iii) Where the Board participates with a sponsor in the production of a film, the co-sponsor's contribution is generally applied first against costs incurred.
- iv) The unbilled portion of the costs of films pertaining to sponsors and co-sponsors is recorded as work in progress; the portion of costs which pertains to the Board is expensed as incurred.

## b) Inventories

- i) Material and supplies are carried at the lower of cost and replacement cost.
- ii) Work in progress represents unbilled costs for sponsored and co-sponsored films and is carried at cost.
- iii) Prints from films produced by the Board and held for sale are carried at a standard cost per foot.

## c) Fixed Assets

Fixed assets are carried at cost. Depreciation is calculated on a straight line basis over the estimated useful life of the assets, generally five to ten years.

## d) Services provided free of charges

The Board includes as expenses in the statement of operations and services provided free of charge by government departments. A corresponding amount is credited in the statement of equity of Canada.

## 3. Accounts Receivable

	1977	1976
Government departments and agencies . . . . .	\$ 1,293,964	\$ 1,479,852
Other . . . . .	1,164,369	893,808
	<u>\$ 2,458,333</u>	<u>\$ 2,373,660</u>

## 4. Inventories

Material and supplies . . . . .	\$ 800,733	\$ 739,203
Work in progress . . . . .	489,726	642,768
Prints held for sale . . . . .	248,422	312,938
	<u>\$ 1,538,881</u>	<u>\$ 1,694,909</u>

## 5. Due to Canada

Advance from Canada for working capital (authorized \$5,000,000) . . . . .	\$ 4,366,189	\$ 3,709,513
Due from Canada in respect of parliamentary appropriation . . . . .	(4,291,990)	(2,042,086)
	<u>\$ 74,199</u>	<u>\$ 1,667,427</u>

## 6. Prior years' adjustment

In previous years an account was maintained within Equity of Canada entitled Residual Value of capital assets financed from parliamentary appropriations. This account was credited with values assigned to assets transferred by Canada to the Board plus the cost of fixed assets financed from parliamentary appropriations since inception. The account was reduced by depreciation and the net book value of assets disposed of, and the deficit was reduced by a corresponding amount.

During the year the Board changed its policy with respect to accounting for parliamentary appropriations received for the acquisition of fixed assets. Under the revised policy, such appropriations are credited directly to Equity of Canada. The change in policy has been applied retroactively and the balances of Residual Value of capital assets financed from parliamentary appropriations amounting to \$4,657,612 and \$4,249,386 at March 31, 1976 and March 31, 1975 respectively have been combined with the deficit in Equity of Canada.

## 7. Allocation of expense

Services provided free of charge by other government departments and expenses not requiring parliamentary appropriation are as follows:

	1977	1976
Services provided without charge . . . . .	\$ 4,633,000	\$ 4,582,000
Depreciation . . . . .	744,923	680,841
Loss on disposal of fixed assets . . . . .	16,392	51,040
Employees benefits . . . . .	152,090	427,922
	<u>\$5,546,405</u>	<u>\$5,741,803</u>

Such expenses have been allocated to the following expense categories in the statement of operations:

Production . . . . .	\$2,509,958	\$2,645,947
Distribution . . . . .	2,224,359	2,286,813
Administration . . . . .	701,903	700,723
Research and development . . . . .	110,185	108,320
	<u>\$5,546,405</u>	<u>\$5,741,803</u>

## 8. Revenues

Revenues include charges to other government departments in the following amounts:

	1977	1976
Production of films and other visual material . . . . .	\$ 3,727,594	\$ 5,693,916
Distribution of films and other visual material . . . . .	2,067,853	1,929,276
	<u>\$ 5,795,447</u>	<u>\$ 7,623,192</u>



## Appendix 2—Continued

## National Film Board—Continued

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 17, 1977

1976-77    1975-76

## 9. Funds applied to operations

Net expense for the year . . . .	\$30,011,891	\$27,809,363
Items not requiring an outlay of funds:		
Services provided free of charge by other government department . . . . .	(4,633,000)	(4,582,000)
Depreciation . . . . .	(744,923)	(680,840)
Provision for employee termination benefits (net) . .	(220,958)	(355,756)
Loss on disposal of fixed assets . . . . .	(16,392)	(51,040)
	<u>\$24,396,618</u>	<u>\$22,139,727</u>

## 10. Remuneration of members and officers

Expense for the year includes remuneration of five members as members, \$8,200 (1976 — \$10,025) and remuneration of twelve officers as officers, \$370,805 (1976 — \$350,282). One officer is also a member

## 11. Comparative figures

Certain of the figures for 1976, presented for comparative purposes, have been modified to conform to the 1977 format.

THE HONOURABLE JOHN ROBERTS, P.C., M.P.  
SECRETARY OF STATE  
OTTAWA, ONTARIO

I have examined the balance sheet of the National Film Board as at March 31, 1977 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change described in Note 6, on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

# Appendix 2—Concluded

## National Film Board Operating Account

### RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31, 1977

(in thousands of dollars)

The following is a reconciliation of the National Film Board operating account as reflected in the preceding financial statements. The statements were prepared from accounts maintained on an accrual basis within the asset account "National Film Board Operating Account" which is included in the schedule "departmental working capital advances" in Volume I of this report.

Advances from Consolidated Revenue Fund per Balance Sheet	\$4,366
Less: Receipts from:	
Reduction of accounts receivable	6,230
	<u>-1,864</u>
Add: Payments from:	
Reduction of accounts payable	664
Operating account advances per Public Accounts	<u>\$-1,200</u>

### SUMMARY OF TRANSACTIONS IN THE NATIONAL FILM BOARD OPERATING ACCOUNT

#### Summary of Transactions in the National Film Board Operating Account for the year ended March 31, 1977

Debit balance as at March 31, 1976		\$1,017,242
Transfer from Statutory Vote—Contributions to superannuation account	\$-1,608,000	
Transfer from Vote 70 program expenditures and the grant listed in the estimate	-22,857,047	
Miscellaneous receipts, including amounts transferred from appropriations of other departments	-10,519,064	-34,984,111
		<u>-33,966,869</u>
<b>Disbursements</b>		
Salaries and wages (regular staff)	15,276,013	
Casual wages	417,198	
Foreign allowance	162,600	
Filmmakers	2,430,868	
Performers	201,383	
Musicians	110,667	
Technicians	278,768	
Consultants and researchers	177,830	
Writers	89,208	
Other services and professional and special	1,701,259	
Services administrative	133,647	
Travel expenses	1,475,023	
Removal expenses	94,757	
Hospitality	124,305	
Freight and express	312,031	
Postage	291,283	
Communications	629,287	
Printing	583,355	
Prints and processing	1,332,438	
Office stationary and supplies	167,111	
Materials and supplies	2,462,455	
Contracted films-Canada	1,255,409	
Contracted films-Foreign	45,791	
Advertising	121,961	
Repairs and maintenance	113,422	
Major renovations	173,130	
Rentals	594,427	
Royalties and copyrights	170,939	
Subscriptions, dues and registrations fees	118,081	
Equipment	7,227	
Miscellaneous expenditures	107,244	
	31,159,117	
Superannuation account	1,608,000	32,767,117
Credit balance as at March 31, 1977		<u>\$-1,199,752</u>

## Appendix 3

## National Museums of Canada

## STATEMENT OF EXPENDITURE AND REVENUE

FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for the year ended March 31, 1976)

	1977	1976
Expenditure:		
Operating expenditures (Schedule I) . . . . .	\$32,976,582	\$29,935,535
Grants and contributions . . . . .	8,289,048	6,102,458
Objects for the collections of the Corporation . . . . .	2,641,572	3,152,888
Capital expenditures . . . . .	2,410,303	4,444,732
Acquisition and publication costs of items for resale . . . . .	568,278	412,026
Expenditures subject to the terms upon which moneys were received by gift or bequest . . . . .	1,026	5,489
	<u>46,886,809</u>	<u>44,053,128</u>
Revenue:		
Sales of books, pamphlets, replicas and other materials . . . . .	387,560	316,650
Moneys received by gift or bequest . . . . .	5,823	13,550
Interest earned on National Museums Purchase and Trust Accounts . . . . .	334,869	426,098
Refunds of previous years' expenditure . . . . .	20,254	29,075
Miscellaneous . . . . .	51,567	130
	<u>800,073</u>	<u>785,503</u>
Excess of expenditure over revenue . . . . .	<u>\$46,086,736</u>	<u>\$43,267,625</u>
Excess of expenditure over revenue provided for by:		
Secretary of State Vote 85 (Vote 90 in 1975-76) . . . . .	\$32,273,310	\$33,890,868
Secretary of State Vote 90 (Vote 95 in 1975-76) . . . . .	8,289,048	6,102,458
Statutory—Contributions to superannuation account . . . . .	1,682,575	1,418,400
Government departments' which provided services without charge (Note 3) . . . . .	4,001,000	3,661,000
	<u>46,245,933</u>	<u>45,072,726</u>
Less:		
Increase (decrease) in cash balance of special accounts:		
National Museums Purchase Account (Schedule II) . . . . .	-103,832	1,489,476
National Museums Trust Account (Schedule III) . . . . .	1,926	11,795
National Museums Special Account (Schedule IV) . . . . .	171,941	262,162
	<u>70,035</u>	<u>1,763,433</u>
Amount transferred to the Receiver General . . . . .	89,162	41,668
	<u>159,197</u>	<u>1,805,101</u>
	<u>\$46,086,736</u>	<u>\$43,267,625</u>

The accompanying schedules and notes are an integral part of the financial statement.

Certified correct:

JENNIFER MCQUEEN  
A/Secretary-General

Approved on behalf of the Board:

GEORGE IGNATIEFF  
Trustee

ANDRÉ BACHAND  
Trustee

## Appendix 3—Continued

## National Museums of Canada—Continued

## SCHEDULE I

SUMMARY OF OPERATING EXPENDITURES  
FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for the year ended March 31, 1976)

	1977	1976
Salaries and wages . . . . .	\$16,761,302	\$14,377,254
Employee benefits . . . . .	2,156,664	1,737,592
Professional and special services . . . . .	4,415,203	4,381,747
Accommodation . . . . .	3,599,000	3,339,000
Protective service . . . . .	817,020	1,467,942
Materials and supplies . . . . .	1,215,055	1,013,006
Travel—staff . . . . .	956,649	856,932
Rental of equipment . . . . .	415,387	324,370
Office supplies and equipment . . . . .	163,182	309,983
Communications . . . . .	399,102	268,625
Design and display services . . . . .	421,962	264,302
Purchase of books . . . . .	216,156	253,992
Repairs and upkeep of equipment . . . . .	132,250	240,767
Freight, express and cartage . . . . .	198,734	237,586
Publications . . . . .	243,010	218,086
Advertising . . . . .	224,098	189,603
Travel—other than staff . . . . .	156,689	152,286
Motion picture production and distribution . . . . .	223,834	102,474
Supply, accounting and cheque issue services . . . . .	79,000	91,000
Postage . . . . .	127,615	87,377
Sundries . . . . .	54,670	21,611
	\$32,976,582	\$29,935,535

## National Museums Purchase Account

## SCHEDULE II

## STATEMENT OF TRANSACTIONS

FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for the year ended March 31, 1976)

	1977	1976
Receipts:		
Transfer from Secretary of State Vote 85 (Vote 90 in 1975-76) for the purchase of objects for the collections of the Corporation . . . . .	\$2,200,000	\$4,220,000
Interest earned . . . . .	330,047	422,364
Transfer of Landmann Funds from Trust Account . . . . .	7,693	
	2,537,740	4,642,364
Disbursements:		
Objects for the collection of:		
National Gallery of Canada . . . . .	1,312,272	1,900,205
National Museum of Man . . . . .	984,364	785,464
National Museum of Science and Technology . . . . .	200,880	358,840
National Museum of Natural Sciences . . . . .	144,056	108,379
	2,641,572	3,152,888
Increase (decrease) in cash balance . . . . .	(103,832)	1,489,476
Balance at beginning of year . . . . .	5,504,710	4,015,234
Balance at end of year . . . . .	\$5,400,878	\$5,504,710

## National Museums Trust Account

## SCHEDULE III

## STATEMENT OF TRANSACTIONS

FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for the year ended March 31, 1976)

	1977	1976
Receipts:		
Money received by gift or bequest . . . . .	\$ 5,823	\$13,550
Interest earned . . . . .	4,822	3,734
	10,645	17,284
Disbursements:		
Expenditures subject to the terms upon which monies were received by gift or bequest . . . . .	1,026	5,489
Transfer of Landmann Funds to the Purchase Account . . . . .	7,693	
	8,719	5,489
Increase in cash balance . . . . .	1,926	11,795
Account balance at beginning of year . . . . .	61,892	50,097
Account balance at end of year . . . . .	\$63,818	\$61,892
Balance at end of year represented by:		
Deposit with the Receiver General . . . . .	\$61,818	\$59,892
Canada Savings Bonds . . . . .	2,000	2,000
	\$63,818	\$61,892

## National Museums Special Account

## SCHEDULE IV

## STATEMENT OF TRANSACTIONS

FOR THE YEAR ENDED MARCH 31, 1977

(with comparative figures for the year ended March 31, 1976)

	1977	1976
Receipts:		
Sales of books, pamphlets, replicas and other material . . . . .	\$274,660	\$270,716
Sales to divisions within the Corporation, at cost . . . . .	89,654	33,472
Royalties . . . . .	5,905	
	370,219	304,188
Transfer from Secretary of State Vote 85 for the acquisition or publication and the sale to the public of books, pamphlets, replicas, and other materials . . . . .	370,000	370,000
	740,219	674,188
Disbursements:		
Sales centres purchases . . . . .	122,214	201,855
Publication costs . . . . .	446,064	210,171
	568,278	412,026
Increase in cash balance . . . . .	171,941	262,162
Account balance at beginning of year . . . . .	798,284	536,122
Account balance at end of year . . . . .	\$970,225	\$798,284

## Appendix 3—Concluded

## National Museums of Canada—Concluded

NOTES TO THE FINANCIAL STATEMENT  
MARCH 31, 1977

## 1. Significant Accounting Policies

The statement of expenditure and revenue includes the activities of the National Museums of Canada as well as those of the Purchase, Trust, and Special Accounts administered by the Corporation.

Expenditures for the year include amounts paid in April 1977 relating to work performed, goods received or services rendered prior to March 31, 1977.

Receipts of the Corporation's Purchase Account, Trust Account and Special Account are reported on a cash basis and are retained in those accounts. Other revenues are reported on a cash basis and are credited to non-tax revenue of Canada in the Consolidated Revenue Fund.

Disbursements of the Purchase and Special Accounts are made from the receipts of those accounts as well as from parliamentary appropriations provided for that purpose. Disbursements of the Corporation's Trust Account are made from the receipts of that account.

Amounts for services provided without charge by other government departments are included in the operating expenditures of the Corporation (Note 3). Other operating expenditures are charged to parliamentary appropriations provided for that purpose. Capital expenditures are expensed in the year of purchase and are provided for in the same parliamentary appropriations.

Grants are charged to a separate parliamentary appropriation and are subject to criteria and guidelines approved by the Treasury Board.

Employee termination benefits are expensed in the year of payment. The Corporation does not reflect in its financial statement the liability for employee termination benefits, estimated at March 31, 1977 to be \$4,800,000 (\$4,200,000 at March 31, 1976).

## 2. Purchase Account

The amount of \$2,200,000 transferred from Secretary of State Vote 85 to the Purchase Account was designated by the Treasury Board for emergency purchases of national treasures, the Board having previously released \$2,120,000 for other than emergency purchases. At March 31, 1977, the balance of \$5,400,878 in the Purchase Account included \$5,024,000 designated for emergency purchases detailed as follows:

Balance April 1, 1976 . . . . .	\$5,377,000	
Add: Transferred from Secretary of State Vote 85 . . . . .	\$2,200,000	
Interest earned during the year . . .	241,000	2,441,000
		<hr/> 7,818,000
Less: Purchases during the year . . .	674,000	
Released for other than emergency purchases . . . . .	2,120,000	2,794,000
Balance March 31, 1977 . . . . .		<hr/> \$5,024,000

## 3. Services Provided Without Charge

The operating expenditures include the following services provided by government departments for which there was no charge to the National Museums of Canada.

SERVICES PROVIDED:	1977	1976
Accommodation . . . . .	\$3,599,000	\$3,339,000
Employee insurance premiums . . .	322,000	230,000
Cheque issue service . . . . .	79,000	91,000
Employee compensation payments .	1,000	1,000
	<hr/> \$4,001,000	<hr/> \$3,661,000

## 4. Additional Information

The inventory (at cost) of books, pamphlets, replicas and other materials for sale to the public increased from \$927,000 at March 31, 1976 to \$1,097,000 at March 31, 1977.

Payments for goods received and services rendered to March 31, 1977 amounting to \$131,461 (\$364,980 in 1976) that could not be paid by the April 30 deadline have been carried forward to 1977-78.

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
August 31, 1977

MR. GEORGE IGNATIEFF,  
CHAIRMAN OF THE BOARD OF TRUSTEES,  
NATIONAL MUSEUMS OF CANADA,  
OTTAWA, ONTARIO.

I have examined the statement of expenditure and revenue of the National Museums of Canada for the year ended March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement of expenditure and revenue presents fairly the results of operations of the Corporation for the year ended March 31, 1977 in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada



## Appendix 4

## Public Service Commission

## Staff Development and Training Revolving Fund

(Authorized by Vote L120, Appropriation Act No. 3, 1971, 1970-71-72, c.46)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Accountable advances . . . . .	\$ 40,323	\$ 29,828	Accounts payable . . . . .	\$1,717,635	\$1,205,691
Accounts receivable . . . . .	4,906,151	2,987,007	Accrued salaries payable . . . . .		296,491
Prepaid expenses . . . . .	10,125		Retroactive salary adjustments payable . . . . .	508,807	481,531
			Due to Receiver General for Canada (Note 2(b)) . . . . .	211,310	
			Deferred course fees . . . . .	288,747	124,857
				2,726,499	2,108,570
			Working capital advance . . . . .	2,080,100	1,654,937
			EQUITY OF CANADA		
			Retained earnings (deficit) . . . . .	150,000	(746,672)
	\$4,956,599	\$3,016,835		\$4,956,599	\$3,016,835

The accompanying notes are an integral part of the financial statements.

Certified correct:

K. EVAN  
*Director of Finance*

Approved:

E. GALLANT  
*Chairman*STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Income		
Course fees and services . . . . .	\$19,051,001	\$17,083,478
Catering and Accommodation . . . . .	580,521	366,218
	19,631,522	17,449,696
Expense		
Salaries, wages and employee benefits . . . . .	14,767,516	12,702,865
Professional and special services . . . . .	1,287,278	1,392,454
Rentals . . . . .	1,170,641	1,021,527
Travel and communication . . . . .	765,169	935,744
Materials and supplies . . . . .	658,908	748,598
Catering and residential accommodation . . . . .	367,592	355,934
Administrative and financial services . . . . .	130,399	113,390
Interest expense . . . . .	92,199	349,619
Other . . . . .	30,510	6,968
	19,270,212	17,627,099
Net income (loss) for the year . . . . .	\$ 361,310	\$ (177,403)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year . . . . .	\$ (746,672)	\$ (749,192)
Recovery under authority of Secretary of State Vote 105d . . . . .	746,672	
Special language training adjustment . . . . .		179,923
		(569,269)
Net income (loss) for the year . . . . .	361,310	(177,403)
Due to Receiver General for Canada (Note 2(b)) . . . . .	(211,310)	
Balance at end of year . . . . .	\$ 150,000	\$ (746,672)

The accompanying notes are an integral part of the financial statements.



## Appendix 4—Concluded

## Public Service Commission—Concluded

## Staff Development and Training Revolving Fund—Concluded

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Sources of funds</b>		
Net income from operations	\$ 361,310	\$
Less: Refundable to the Receiver General for Canada (Note 2(b))	211,310	
Available net income	150,000	
Prior years' deficit recovered under Secretary of State Vote 105d	746,672	179,923
Special language training adjustment		
Increase in working capital advance	425,163	
	1,321,835	179,923
<b>Application of funds</b>		
Loss from operations		177,403
Decrease in working capital advance		214,116
		391,519
	1,321,835	(211,596)
Increase (decrease) in working capital	908,265	1,119,861
Working capital at beginning of year		
Working capital at end of year	\$2,230,100	\$ 908,265
<b>Changes in working capital components:</b>		
Increase (decrease) in accounts receivable	\$1,919,144	\$ (203,039)
Increase (decrease) in accountables advances	10,495	13,203
Increase (decrease) in prepaid expense	10,125	
Decrease (increase) in accounts payable	(511,944)	762,219
Decrease (increase) in accrued salaries payable	296,491	(296,491)
Decrease (increase) in retroactive salaries payable	(27,276)	(481,531)
Decrease (increase) in amount due to Receiver General for Canada	(211,310)	
Decrease (increase) in deferred course fees	(163,890)	(5,957)
	\$1,321,835	\$ (211,596)
<b>Working Capital</b>		
Current assets	\$4,956,599	\$3,016,835
Current liabilities	2,726,499	2,108,570
Working capital	\$2,230,100	\$ 908,265

The accompanying notes are an integral part of the financial statements.

## NOTES TO FINANCIAL STATEMENTS, MARCH 31, 1977

## 1. Statutory authorities

(a) The revolving fund was established by Secretary of State Vote L120, Appropriation Act No. 3, 1971, 1970-71-72, c. 46, to provide development and training courses, including specialized language training, and related consultative services, on a cost-recovery basis.

(b) During the year the maximum amount which may be drawn from the Consolidated Revenue Fund as working capital advance was increased from \$2,000,000 to \$3,500,000 under authority of Secretary of State Vote L107b, Appropriation Act No. 5, 1976, 1976-77, c. 2.

## 2. Significant accounting policies

## (a) Year-end cut-off

The accounts of the revolving fund are presented on the accrual basis with the exception of the liability for employee termination benefits and the liability for vacation pay which are not recorded in the books of account. The liability for vacation pay is not considered material. The financial statements show the balance of the working capital advance account as at March 31, 1977 in accordance with the instructions contained in Treasury Board Circular No. 1970-7 of January 8, 1970.

## (b) Surplus/deficit

The Treasury Board on November 1, 1973, authorized the revolving fund to carry forward surpluses or deficits annually up to a limit of \$150,000. These retained earnings are to be used to offset accumulated deficits from prior years' operations or to provide for expected deficits in future years. Any surplus in excess of \$150,000 must be refunded to the Receiver General for Canada as non-tax revenue. Accumulated deficits in excess of \$150,000 will be recouped by authority of Parliament.

## 3. Interest on advance

Interest on the working capital advance was calculated at the rate of 8 7/8% per annum on the month-end balance shown in the Central Accounts of Canada.

## 4. Comparative figures

The presentation of the 1976 comparative figures has been restated to conform to the 1977 format.

## APPENDIX

RECONCILIATION OF WORKING CAPITAL ADVANCE  
WITH PUBLIC ACCOUNTS AT MARCH 31, 1977

Working capital advance per balance sheet	\$2,080,100
Add: Payments made after March 31, 1977 which were recorded in the Consolidated Revenue Fund as 1976-77 expenditures	1,225,776
	3,305,876
Deduct: Funds received after March 31, 1977 which were recorded in the Consolidated Revenue Fund as 1976-77 receipts	3,990,144
Working capital advance per Public Accounts	\$ (684,268)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

August 8, 1977

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,  
SECRETARY OF STATE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of The Staff Development and Training Revolving Fund of the Public Service Commission as at March 31, 1977 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, except for the failure to record a provision for employee termination benefits referred to in Note 2(a), these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada

## Appendix 5

## Public Archives

## Central Microfilm Unit Revolving Fund

(Authorized by Vote 529, Appropriation Act No. 6, 1956 c. 32)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
<b>Current</b>			<b>Current</b>		
Petty cash . . . . .	\$ 300	\$ 200	Accounts payable and accrued liabilities . . . . .	\$ 541,589	\$439,927
Accounts receivable . . . . .	442,942	363,622	Current portion of loans payable . . . . .	41,213	88,840
Inventories at cost			Advance from customers . . . . .	34,459	
Material . . . . .	184,687	94,951		617,261	528,767
Work in process . . . . .	20,248	20,286	<b>Working capital advance</b>		
	204,935	115,237	Advances from the Consolidated Revenue Fund . . . . .	156,555	172,293
Prepaid expense . . . . .	5,544	219	Less: Replacement funds available for purchase of fixed assets . . . . .	68,004	31,216
	653,721	479,278		88,551	141,077
<b>Fixed</b>			Loans payable to Canada, net of current portion . . . . .	398,547	207,149
At appraised value April 1, 1969 . . . . .	72,725	72,725		1,104,359	876,993
At cost: Furniture and fixtures . . . . .	27,709	27,326	<b>EQUITY OF CANADA</b>		
Machinery and equipment . . . . .	483,971	315,479	Contributed capital . . . . .	114,010	114,010
	584,405	415,530	Deficit . . . . .	41,637	44,119
Less: Accumulated depreciation . . . . .	275,176	169,513		72,373	69,891
	309,229	246,017			
Leasehold improvements . . . . .	250,668	233,252			
Less: Accumulated amortization . . . . .	36,886	11,663			
	213,782	221,589			
	\$1,176,732	\$946,884		\$1,176,732	\$946,884

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. C. TAYLOR

Director of Administration and Financial Services

Approved:

W. I. SMITH

Dominion Archivist

STATEMENT OF OPERATIONS FOR THE YEAR  
ENDED MARCH 31, 1977

	1977	1976
<b>Income</b>		
Sales . . . . .	\$1,754,775	\$1,537,850
<b>Expense</b>		
Salaries, wages and employee benefits . . . . .	729,325	515,493
Raw materials consumed . . . . .	562,098	525,576
Accommodation . . . . .	137,815	87,026
Depreciation . . . . .	105,663	55,473
Interest on loans and advances . . . . .	46,331	22,220
Outside developing and printing . . . . .	40,665	164,460
Maintenance and repairs . . . . .	38,229	35,051
Amortization of leasehold improvements . . . . .	25,224	11,663
Rental of equipment . . . . .	19,915	96,626
Professional and special services . . . . .	18,797	77,046
Office supplies . . . . .	10,621	6,642
Communications . . . . .	5,861	3,479
Equipment expense . . . . .	3,169	
Travel . . . . .	898	2,951
Other . . . . .	7,644	4,333
Loss on disposal of fixed assets . . . . .		24,196
	1,752,255	1,632,235
Decrease (increase) in work in process inventory . . . . .	38	(5,664)
	1,752,293	1,626,571
Profit (loss) for the year . . . . .	\$ 2,482	\$ (88,721)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT FOR THE YEAR  
ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year as previously reported . . . . .	\$13,455	\$ (51,658)
Prior years excess earnings transferred to Canada as non-tax revenue . . . . .		7,056
Prior period adjustment (Note 5) . . . . .	30,664	
Opening balance restated . . . . .	44,119	(44,602)
Profit (loss) for the year . . . . .	2,482	(88,721)
Balance at end of year . . . . .	\$41,637	\$ 44,119

The accompanying notes are an integral part of the financial statements.

## Appendix 5—Continued

## Public Archives—Continued

## Central Microfilm Unit Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>FUNDS PROVIDED</b>		
Income from operations		
Profit (loss) for the year	\$ 2,482	\$(88,721)
Depreciation	105,663	55,473
Amortization	25,223	11,663
Loss on disposal of fixed assets		24,196
	133,368	2,611
Loans from Canada	232,611	192,709
Proceeds on disposal of fixed assets		150
	365,979	195,470
<b>FUNDS APPLIED</b>		
Acquisition of fixed assets	168,875	96,417
Long-term loans becoming current	41,213	71,627
Reduction in working capital advance	52,526	(69,083)
Expenditure on leasehold improvements	17,416	233,252
Payment to the Receiver General for Canada		7,056
	280,030	339,269
Increase (decrease) in working capital	85,949	(143,799)
Working capital beginning of year	(49,489)	94,310
Working capital end of year	\$ 36,460	\$(49,489)
<b>Changes in working capital components:</b>		
Increase (decrease) in petty cash	\$ 100	\$(241)
Increase (decrease) in accounts receivable	79,320	40,200
Increase (decrease) in inventories	89,698	(26,559)
Increase (decrease) in prepaid expense	5,325	
Decrease (increase) in accounts payable	(101,662)	(85,572)
Decrease (increase) in loans payable current portion	47,627	(71,627)
Decrease (increase) in customer advances	(34,459)	
	\$ 85,949	\$(143,799)
<b>Working Capital</b>		
Current assets	\$653,721	\$479,278
Current liabilities	617,261	528,767
Working capital	\$ 36,460	\$(49,489)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF WORKING CAPITAL ADVANCE  
WITH PUBLIC ACCOUNTS AT MARCH 31, 1977

Working capital advance per balance sheet	\$ 88,551
Add: Payments made after March 31, 1977 which were recorded in the Consolidated Revenue Fund as 1976-77 expenditures	113,849
	202,400
Deduct: Amounts received after March 31, 1977 which were recorded in the Consolidated Revenue Fund as 1976-77 receipts	306,096
Working capital advance per Public Accounts	\$(103,696)

CENTRAL MICROFILM UNIT REVOLVING FUND  
NOTES TO THE FINANCIAL STATEMENTS, MARCH 31, 1977

## 1. Statutory authorities

- The Revolving Fund was established by Public Archives and National Library Vote 529, Appropriation Act No. 6, 1956 c. 32, to provide microfilm service to government departments and agencies on a cost recovery basis.
- Under authority of Secretary of State Vote L110, Appropriation Act No. 3, 1975, 1974-75-76, c. 57 the maximum amount which may be drawn from the Consolidated Revenue Fund as working capital advance was established at \$200,000.

## 2. Significant accounting policies

## a) Accounting basis

The accounts of the Revolving Fund are recorded on an accrual basis with the exception that the liability for employee termination benefits and the liability for accrued vacation leave amounting to \$39,000 and \$16,000 respectively were not recorded in the books of account as at March 31, 1977. The effect on the financial statements is not considered material. The financial statements show the balance of the working capital advance account as at March 31, 1977, in accordance with the instructions contained in Treasury Board Circular No. 1970-7 of January 8, 1970.

## b) Inventories

Inventory of raw material is valued at cost on a first in, first out basis. Work in process inventory is valued on the basis of cost of raw materials used plus an estimate of the value of direct labour and other costs incurred.

## c) Fixed assets

i) Fixed assets purchases from appropriations prior to April 1, 1969 were transferred to the Revolving Fund without charge and were recorded at an appraised value of \$114,010 of which assets valued at \$41,285 have been disposed of to date. Purchases subsequent to April 1, 1969 were recorded at cost. For assets acquired up to March 31, 1975 depreciation is calculated on a straight line basis, using estimated useful life of each asset, usually 3 to 10 years. For assets acquired after March 31, 1975 depreciation is calculated on a straight line basis at 20% for machinery and equipment and at 10% for other assets based on the acquisition cost.

ii) The Central Microfilm Unit moved in October 1975 to leased accommodation at a new location. Leasehold improvements of \$250,668 are being amortized over the period of the lease of 10 years.

## 3. Loans to finance the acquisition of fixed assets

Loans totalling \$439,760 have been made to the Revolving Fund to finance the acquisition of fixed assets and leasehold improvements. These loans bear interest at the rate of 8 7/8% and are repayable in annual instalments under terms and conditions approved by the Treasury Board, except that a loan of \$20,000 authorized by Secretary of State Vote L105, Appropriation Act No. 3, 1975, and a further loan of \$200,000 authorized by Secretary of State Vote L100, Appropriation Act No. 3, 1976, have not yet received the approval of the Treasury Board for their terms and conditions.

## 4. Deficit

Authority will be requested in the 1977-78 Supplementary Estimates for the recovery of the 1976-77 deficit through a charge to an expenditure vote of the Secretary of State.

Appendix 5—*Concluded*

Public Archives—*Concluded*

Central Microfilm Unit Revolving Fund—*Concluded*

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
September 2, 1977

5. Prior period adjustment

As a result of errors in the accounting for certain billings in 1975-76, the balance of the deficit at March 31, 1976 previously reported as \$13,455 has been restated to show retroactive charges of \$30,664.

6. Comparative figures

The presentation of the 1976 comparative figures has been restated to conform to the 1977 format.

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,  
SECRETARY OF STATE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Central Microfilm Unit Revolving Fund of the Public Archives as at March 31, 1977 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*



## Appendix 6

## Canadian Government Photo Centre Revolving Fund

(Authorized by Secretary of State Vote L90, Appropriation Act No. 3, 1971, 1970-71-72, c.46)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
<b>Current</b>			<b>Current</b>		
Petty cash . . . . .	\$ 300	\$ 175	Accounts payable and accrued liabilities . . . . .	\$273,506	\$100,918
Accounts receivable . . . . .			Current portion of loans payable . . . . .	58,209	30,955
Government departments and agencies . . . . .	422,204	302,232	Advances from customers . . . . .		1,605
Other . . . . .	13,895	9,407		331,715	133,478
	436,099	311,639	Working capital advance . . . . .	254,885	391,032
Inventories at cost . . . . .			Loans payable to Canada . . . . .		
Material, supplies and parts . . . . .	96,724	65,542	Net of current portion (Note 3) . . . . .	267,100	195,077
Work in process . . . . .		2,250		853,700	719,587
	96,724	67,792			
Prepaid expense . . . . .	15,985	489	<b>DEFICIT</b>		
	549,108	380,095	Balance per Statement of Deficit . . . . .	29,617	128,807
<b>Fixed, at cost</b>					
Laboratory equipment . . . . .	355,640	259,443			
Office furniture and equipment . . . . .	30,524	27,444			
	386,164	286,887			
Less: Accumulated depreciation . . . . .	111,189	76,202			
	274,975	210,685			
	\$824,083	\$590,780		\$824,083	\$590,780

The accompanying notes are an integral part of the financial statements.

Certified correct:

W. J. PROCTOR  
Manager

Approved:

ANDRE LAMY  
Government Film CommissionerSTATEMENT OF OPERATIONS FOR THE YEAR  
ENDED MARCH 31, 1977

	1977	1976
<b>Income</b>		
Sales . . . . .	\$1,380,295	\$1,116,204
Other . . . . .	14,591	3,212
	1,394,886	1,119,416
<b>Expense</b>		
Salaries, wages and employee benefits . . . . .	789,082	736,953
Raw materials, freight and express . . . . .	202,611	191,772
Printing and processing in other laboratories . . . . .	144,759	18,595
Accommodation . . . . .	120,391	84,362
Interest on loans and advances . . . . .	39,115	57,377
Depreciation . . . . .	34,987	34,715
Communication . . . . .	32,467	29,185
Maintenance and repair of machinery and equipment . . . . .	18,314	9,456
Equipment rentals . . . . .	12,784	37,079
Office supplies . . . . .	12,019	8,566
Special services . . . . .	11,367	25,784
Travel . . . . .	4,690	11,926
Miscellaneous . . . . .	6,565	2,466
	1,429,151	1,248,236
Increase in work in process inventory . . . . .	2,250	244
	1,431,401	1,248,480
Loss for the year . . . . .	\$ 36,515	\$ 129,064

STATEMENT OF DEFICIT FOR THE YEAR  
ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year as previously reported . . . . .	\$135,446	\$ 73,348
Less prior period adjustment (Note 5) . . . . .	6,639	
Balance as restated . . . . .	128,807	73,348
Recovered under authority of Secretary of State Vote 70b (Vote 70a in 1975-76) . . . . .	135,705	73,605
	(6,898)	(257)
Loss for the year . . . . .	36,515	129,064
Balance at end of year (Note 4) . . . . .	\$ 29,617	\$128,807

The accompanying notes are an integral part of the financial statements.

The accompanying notes are an integral part of the financial statements.

Appendix 6—Continued

Canadian Government Photo Centre Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Funds provided</b>		
Prior year's deficit recovered under Secretary of State Vote 70	\$ 135,705	\$ 73,605
Loans from Canada	99,277	169,325
Proceeds on disposal of fixed assets		5,261
	<u>234,982</u>	<u>248,191</u>
<b>Funds applied</b>		
Loss from operations	36,515	129,064
Add: Gain on disposal of fixed assets		3,032
Less: Depreciation	(34,987)	(34,715)
	<u>1,528</u>	<u>97,381</u>
Long-term loans becoming current	27,254	78,515
Acquisition of fixed assets	99,277	29,027
Decrease in working capital advance	136,147	144,698
	<u>264,206</u>	<u>349,621</u>
Decrease in working capital	(29,224)	(101,430)
Working capital at beginning of year	246,617	348,047
Working capital at end of year	<u>\$ 217,393</u>	<u>\$ 246,617</u>
<b>Changes in working capital components</b>		
Increase (decrease) in accounts receivable	\$ 124,460	\$ (68,014)
Increase (decrease) in petty cash and employee advances	125	25
Increase (decrease) in prepaid expenses	15,496	(1,207)
Increase (decrease) in inventories	28,932	(25,372)
Decrease (increase) in accounts payable	(172,588)	11,980
Decrease (increase) in loans payable, current portion	(27,254)	(18,842)
Decrease (increase) in customer advances	1,605	
	<u>\$ (29,224)</u>	<u>\$ (101,430)</u>
<b>Working Capital</b>		
Current assets	\$ 549,108	\$ 380,095
Current liabilities	331,715	133,478
Working capital	<u>\$ 217,393</u>	<u>\$ 246,617</u>

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF WORKING CAPITAL ADVANCE  
WITH PUBLIC ACCOUNTS AT MARCH 31, 1977

Working capital advance per balance sheet	\$254,885
Add: Payments made after March 31, 1977 which were recorded in the Consolidated Revenue Fund as 1976-77 expenditures	111,439
	<u>366,324</u>
Deduct: Amounts received after March 31, 1977 which were recorded in the Consolidated Revenue Fund as 1976-77 receipts	231,563
Working capital advance per Public Accounts	<u>\$134,761</u>

NOTES TO FINANCIAL STATEMENTS, MARCH 31, 1977

1. Statutory authorities

- The Revolving Fund was established by Secretary of State Vote L90, Appropriation Act No. 3, 1971, 1970-71-72, c.46, to provide photographic printing and processing services to government departments and agencies on a cost recovery basis.
- Under authority of Secretary of State Vote L76d, Appropriation Act No. 1, 1977, 1976-77, c.7, the maximum amount which may be drawn from the Consolidated Revenue Fund as working capital advance was established at \$750,000.

2. Significant accounting policies

a) Accounting basis

The accounts of the Revolving Fund are maintained on an accrual basis with the exception of the liability for employee termination benefits which is not recorded in the books of account and amounts to \$99,930 at March 31, 1977 (\$50,000 at March 31, 1976). The financial statements show the balance of the working capital advance account as at March 31, 1977, in accordance with the instructions contained in Treasury Board Circular No. 1970-7 of January 8, 1970.

b) Fixed assets

Fixed assets are recorded at cost. Depreciation is provided on a straight line basis at the rate of 10% per annum.

3. Loans

Loans authorized by Parliament on an annual basis are for the acquisition of fixed assets. These loans bear interest at the rate of 8 7/8% and are repayable in annual instalments over a period of ten years under the terms approved by the Governor in Council. During the year the Fund received an additional loan of \$99,277.

4. Deficit

Authority will be requested in 1977-78 Supplementary Estimate for the recovery of the 1976-77 deficit through a charge to an expenditure vote of the Secretary of State.

5. Prior period adjustment

As a result of errors in the accounting for certain sales transactions, the balance of the deficit at March 31, 1976 previously reported as \$135,446 has been restated to show retroactive adjustments of \$6,639.

6. Comparative figures

The presentation of the 1976 comparative figures has been restated to conform to the 1977 format.



*Appendix 6—Concluded***Canadian Government Photo Centre Revolving  
Fund—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 30, 1977

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,  
SECRETARY OF STATE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Government Photo Centre Revolving Fund of the National Film Board as at March 31, 1977 and the statements of operations, deficit, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, except for the failure to record a provision for employee termination benefits referred to in Note 2, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

## Appendix 7

## National Arts Centre Corporation

(Established by the National Arts Centre Act)

## BALANCE SHEET AS AT MARCH 31

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Cash and deposit certificates . . . . .	\$1,099,476	\$ 419,755	Accounts payable and accrued liabilities . .	\$ 660,582	\$ 870,024
Accounts receivable (Note 5) . . . . .	253,334	218,481	Payroll deductions and sales tax . . . . .	311,330	211,068
Grants receivable . . . . .	187,800	110,500	Deferred income (Note 8) . . . . .	830,998	568,430
Costs related to future performances . . . . .	149,955	166,542		1,802,910	1,649,522
Inventories (Note 6) . . . . .	153,644	167,116	Provision for severance pay and annual vacation (Note 3) . . . . .	239,030	219,726
Prepaid expense . . . . .	109,520	63,051			
			EQUITY OF CANADA		
			Capital fund (Note 4) . . . . .	374,653	
			Deficit . . . . .	(462,864)	(723,803)
	\$1,953,729	\$1,145,445		\$1,953,729	\$1,145,445

The accompanying notes are an integral part of the financial statements.

Certified correct:

H. SAUVÉ  
Director of Finance

Approved on behalf of the Board of Trustees:

F. MERCIER  
ChairmanD. GOLDEN  
Vice-ChairmanSTATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31

	1977	1976
Balance at beginning of year . . . . .	\$ 504,077	\$ 110,310
Adjustment of inventories . . . . .		87,735
Provision for severance pay and annual vacation not provided for by parliamentary appropriation (Note 3) . . . . .	219,726	203,500
Balance as restated . . . . .	723,803	401,545
Add: Excess of expense over income for the year . . . . .	7,715,061	7,214,258
	8,438,864	7,615,803
Deduct: Parliamentary appropriation . . . . .	8,476,000	6,892,000
Less: amount set aside for capital fund (Note 4) . . . . .	500,000	
	7,976,000	6,892,000
Balance at end of year . . . . .	\$ 462,864	\$ 723,803

STATEMENT OF CAPITAL FUND  
FOR THE YEAR ENDED MARCH 31

	1977	1976
Amount set aside from Parliamentary appropriation . . . . .	\$ 500,000	\$
Less: Major repairs to building . . . . .	125,347	
Unexpended balance of fund provided for major repairs to building . . . . .	\$ 374,653	\$

The accompanying notes are an integral part of the financial statements.

## Appendix 7—Continued

## National Arts Centre Corporation—Continued

STATEMENT OF INCOME AND EXPENSE  
FOR THE YEAR ENDED MARCH 31

	1977	1976
Income		
Concerts and theatrical performances—per statement	\$ 3,838,694	\$ 3,180,294
Restaurants—as per statement	1,387,892	1,398,049
Municipal grant	165,000	100,000
Other		
Parking	782,152	655,430
Interest on investments	274,482	180,806
Supply of materials and services to lessees	143,256	135,556
Rentals	142,336	130,369
Advertising	63,102	15,471
Miscellaneous	61,124	39,144
Total income	6,858,038	5,835,119
Expense		
Direct cost of concerts and theatrical performances—as per statement	5,954,542	5,325,899
Advertising cost—as per statement	460,921	460,537
Restaurants—as per statement	1,530,700	1,469,650
General and administration		
Salaries and wages	2,937,616	2,594,804
Casual employees	419,678	430,122
Employee benefits	311,062	252,529
Building maintenance	914,518	769,681
Utilities	593,033	548,279
Advertising and promotion	312,655	251,994
Office supplies	214,088	182,123
Capital expenditure	209,174	155,660
Rentals	146,665	164,324
Consultants' services and expense	131,806	78,597
Telephone and telegraph	93,709	89,180
Employees' travel and duty entertainment	92,082	86,484
Insurance	51,000	43,103
Staff development	26,776	29,711
Trustees' fees and expenses	24,668	20,524
Receptions	23,908	21,482
Service charge on credit cards	23,763	16,842
Other	100,735	57,852
	6,626,936	5,793,291
Total expense	14,573,099	13,049,377
Excess of expense over income for the year	\$ 7,715,061	\$ 7,214,258

The accompanying notes are an integral part of the financial statements.

STATEMENT OF INCOME AND EXPENSE OF RESTAURANTS  
FOR THE YEAR ENDED MARCH 31

	1977	1976
Income		
Food	\$ 638,618	\$ 685,326
Beverages	739,405	701,474
Other income	9,869	11,249
	1,387,892	1,398,049
Expense		
Cost of sales		
Food	283,755	271,933
Beverages	219,986	206,911
	503,741	478,844
General and administration		
Salaries and wages	703,955	703,249
Employee benefits	63,866	52,222
Supplies	91,698	78,402
Music and entertainment	57,322	34,408
Employee meals	26,529	25,505
Advertising	23,947	17,435
Management fees	19,465	27,500
Service charge on credit cards	11,664	12,699
Other	28,513	39,386
Total expense	1,530,700	1,469,650
Excess of expense over income for the year	\$ 142,808	\$ 71,601

The accompanying notes are an integral part of the financial statements.

## Appendix 7—Continued

## National Arts Centre Corporation—Continued

STATEMENT OF INCOME AND EXPENSE OF CONCERTS AND THEATRICAL PERFORMANCES  
FOR THE YEAR ENDED MARCH 31

	Dance and Variety		Music		Theatre		Festival		Total	
	1977	1976	1977	1976	1977	1976	1977	1976	1977	1976
Income										
Box office . . . . .	\$1,838,793	\$1,371,299	\$ 509,130	\$ 430,267	\$ 920,841	\$ 689,975	\$ 246,679	\$ 225,730	\$3,515,443	\$2,717,271
Specific grants . . . . .	33,935	29,295	206,650	249,287	35,149	45,485	47,517	32,341	323,251	356,408
Recovery of costs from the Department of External Affairs . . . . .				23,307				83,308		106,615
	1,872,728	1,400,594	715,780	702,861	955,990	735,460	294,196	341,379	3,838,694	3,180,294
Expense										
Direct cost of concerts and theatrical performances										
Talent expense, per- formers and musicians . .	1,407,523	1,109,803	1,503,078	1,437,408	737,981	705,456	455,680	394,149	4,104,262	3,646,816
Artistic, creative and pro- fessional services . . . .			4,720	16,386	113,664	109,041	66,037	77,421	184,421	202,848
Set, prop, sound and stagecrew . . . . .	256,661	165,665	107,992	120,174	494,642	394,997	363,297	366,022	1,222,592	1,046,858
Wardrobe . . . . .					93,081	58,480	97,406	154,105	190,487	212,585
Theatre and other pro- duction expense . . . . .	89,160	63,052	39,166	34,402	110,383	90,422	14,071	28,916	252,780	216,792
	1,753,344	1,338,520	1,654,956	1,608,370	1,549,751	1,358,396	996,491	1,020,613	5,954,542	5,325,899
Advertising cost										
Performances . . . . .	174,898	140,393	28,684	29,413	77,296	87,967	79,394	100,742	360,272	358,515
Subscriptions . . . . .	16,267	22,775	31,942	29,776	52,440	49,471			100,649	102,022
	191,165	163,168	60,626	59,189	129,736	137,438	79,394	100,742	460,921	460,537
Total expense . . . . .	1,944,509	1,501,688	1,715,582	1,667,559	1,679,487	1,495,834	1,075,885	1,121,355	6,415,463	5,786,436
Excess of expense over in- come for the year . . . . .	\$ 71,781	\$ 101,094	\$ 999,802	\$ 964,698	\$ 723,497	\$ 760,374	\$ 781,689	\$ 779,976	\$2,576,769	\$2,606,142

The accompanying notes are an integral part of the financial statements.

## Appendix 7—Continued

## National Arts Centre Corporation—Continued

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1977

## 1. Objects and operations of the Corporation

The objects of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objects, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for and sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and at the request of the Government of Canada or the Canada Council, arrange for performances elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objects, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years commencing June 1, 1969. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex. Accordingly, the accounts of the Corporation do not include any charge for rent, interest or depreciation related to the building complex.

## 2. Significant accounting policies

## a) Grants

Municipal and specific grants receivable as at March 31 are recorded as assets in cases where the grantors have made firm commitments to the Corporation.

## b) Capital expenditures

Capital expenditures for operations are expensed in the year of acquisition. Capital expenditures for major repairs to the structure of the building are charged to the Capital Fund.

## c) Inventories

Inventories are valued at the lower of cost and net realizable value (restaurants) or replacement cost (production).

## d) Deferred income

Income from tickets sold prior to March 31 for performances taking place after that date is deferred. Deferred income also includes unredeemed gift certificates, exchange vouchers and credit notes; those more than three years old and a percentage of those less than three years old are included in income for the current year.

## e) Cost of concerts and theatrical performances

Direct costs of concerts and theatrical performances are apportioned over the number of performances of the related production. Advances to performing companies and artists under contract and other costs of production in progress are deferred in costs relating to future performances.

Direct costs include expenditures directly attributable to the National Arts Centre's program of concerts and theatrical performances. Indirect cost not attributable to particular performances are charged to general and administrative expense.

## f) Restaurant operations

Restaurant expense does not include costs related to building maintenance, public services and capital operating expenditures. These costs are included in general and administrative expense.

## 3. Provision for severance pay and annual vacation

During the year, the Corporation adopted the policy of recording in its accounts a provision for severance pay and annual vacation accruing to employees. Previously the Corporation had expensed actual severance and vacation payments in the year of payment.

Provisions of \$239,030 have been recorded as at March 31, 1977 representing the estimated liability for severance pay and annual vacation at that date. The accounting change has been applied retroactively and the Statements of Income and Expense and Deficit have been restated. The effect of the change is an increase in the excess of expense over income of \$19,304 in 1977 and an increase of \$16,226 in 1976. The remaining \$203,500 is applicable to years prior to April 1, 1975 and has been charged to the deficit at that date.

## 4. Major repairs to building

During the year, the Treasury Board approved a submission for major repairs to the structure of the building (expansion joints). The cost of this project was estimated at \$750,000. Of this amount \$500,000 has been approved in 1976-77 supplementary estimates "B" and paid to the Corporation. The balance of \$250,000 is to be provided from 1977-78 budgetary estimates.

Expenditures during the year on this project totalled \$125,347 leaving an unexpended balance of \$374,653 for its completion.

## 5. Accounts receivable

Accounts receivable as at March 31 include:

	1977	1976
Customer accounts . . . . .	\$240,261	\$203,330
Loans to musicians . . . . .	15,280	15,946
	<u>255,541</u>	<u>219,276</u>
Allowance for bad debts . . . . .	2,207	795
	<u>\$253,334</u>	<u>\$218,481</u>

## 6. Inventories

Inventories as at March 31 include:

	1977	1976
Production—Materials applicable to concerts and theatrical performances . . . . .	\$ 94,900	\$126,337
Restaurants—Food & beverages . . . . .	58,744	40,779
	<u>\$153,644</u>	<u>\$167,116</u>

# Appendix 7—Concluded

## National Arts Centre Corporation—Concluded

### 7. Contractual commitments

The Corporation's contractual commitments as of March 31, 1977 amount to \$456,564 and are detailed below.

Fiscal year	Amount
1977-78	\$159,753
1978-79	145,125
1979-80	82,625
1980-81	47,187
1981-82	21,874
	<u>\$456,564</u>

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 29, 1977

MR. FRANCOIS MERCIER, Q.C., O.C.

CHAIRMAN OF THE BOARD OF TRUSTEES  
NATIONAL ARTS CENTRE CORPORATION  
OTTAWA, ONTARIO

I have examined the balance sheet of National Arts Centre Corporation as at March 31, 1977 and the statements of income and expense, capital fund and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the Corporation as at March 31, 1977 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied, after giving retro-active effect to the change to the accrual method for recording employees' severance pay and annual vacation referred to in note 3, on a basis consistent with that of the preceding year.

J. J. MACDONELL

Auditor General of Canada

### 8. Deferred income

	1977	1976
Tickets sold prior to March 31 . . .	\$766,411	\$516,831
Gift certificates, exchange vouchers and credit notes . . . . .	88,304	69,087
Less: Amounts transferred to in- come for the year . . . . .	23,717	17,488
	<u>64,587</u>	<u>51,599</u>
	<u>\$830,998</u>	<u>\$568,430</u>

### 9. Statutory information

Six executive officers (six in 1976) were paid salaries aggregating \$207,228 in 1977 and \$206,922 in 1976; twelve trustees (eleven in 1976) were paid fees aggregating \$6,600 in 1977 and \$6,000 in 1976.

### 10. Anti-inflation Act

The Corporation is subject to the compulsory controls imposed by various federal anti-inflation programs which set ceilings on wage and price increases.



## Appendix 8

## St. Clair River Broadcasting Limited

(Incorporated under the Ontario Business Corporations Act)

## BALANCE SHEET AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current assets:			Current liabilities:		
Cash . . . . .	\$	\$ 24,914	Accounts payable and accrued liabilities . .	\$	\$ 36,798
Short term investments . . . . .		1,038,100	Due to parent company, Canadian Broad-		
Accounts receivable . . . . .		19,159	casting Corporation . . . . .		435,018
Total current assets . . . . .		1,082,173	Total current liabilities . . . . .		471,811
			SHAREHOLDER'S EQUITY		
			Capital stock:		
			Authorized		
			3600-6% non-voting, non-		
			cumulative, non-partici-		
			pating, redeemable pref-		
			erence shares having a		
			par value of \$10.00 per		
			share . . . . .	\$ 36,000	
			4000-common shares of		
			no par value, having a		
			maximum issue price of ..	13,000,000	
				<u>\$13,036,000</u>	
			Issued and fully paid		
			1885-common shares of no par value . .	12,400,005	12,400,005
			Liquidation account per statement attached .	(2,521,441)	(1,872,003)
			Deficit per statement attached . . . . .	(9,878,564)	(9,917,640)
					610,362
		<u>\$1,082,173</u>			<u>\$ 1,082,173</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. A. QUINN

Treasurer

Approved on behalf of the Board of Directors:

PIERRE DESROCHES

Director

JACQUES R. ALLEYN

Director

Appendix 8—Continued

St. Clair River Broadcasting Limited—Continued

STATEMENT OF INCOME AND EXPENSE (NOTE 1)  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Expense:		
Cost of production and distribution:		
Programs . . . . .		\$1,076,925
Station transmission . . . . .		63,632
Commissions to agencies . . . . .		63,807
		<u>1,204,364</u>
Operational supervision and services:		
Programs . . . . .		66,742
Administration . . . . .	10,894	96,024
General . . . . .		9,969
	<u>10,894</u>	<u>172,735</u>
Selling expense . . . . .		237,799
	<u>10,894</u>	<u>1,614,898</u>
Income:		
Advertising revenue—gross . . . . .		1,068,616
Assistance payments . . . . .		373,285
Interest . . . . .	46,037	49,358
Miscellaneous . . . . .	3,933	76,241
	<u>49,970</u>	<u>1,567,500</u>
Net income (loss) for the year . . . . .	<u>\$39,076</u>	<u>\$(47,398)</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF LIQUIDATION ACCOUNT (NOTE 1)  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance beginning of year . . . . .	\$1,872,003	\$
Final distribution of net assets to Canadian Broadcasting Corporation:		
Net current assets . . . . .	649,438	311,045
Net capital assets . . . . .		1,560,958
Balance, end of year . . . . .	<u>\$2,521,441</u>	<u>\$1,872,003</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of year . . . . .	\$9,917,640	\$9,870,242
Deduct:		
Net income (loss) for the year . . . . .	39,076	(47,398)
Balance, end of year . . . . .	<u>\$9,878,564</u>	<u>\$9,917,640</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided		
Net income (loss) for the year . . . . .	\$ 39,076	\$ (47,398)
Add back: Depreciation and amortization not requiring a current outlay of funds . . . . .		89,834
	<u>39,076</u>	<u>42,436</u>
Funds applied		
Additions to capital assets . . . . .		17,246
Net current assets distributed to shareholder . . . . .	649,438	311,045
	<u>649,438</u>	<u>328,291</u>
(Decrease) in working capital . . . . .	(610,362)	(285,855)
Working capital, beginning of year . . . . .	610,362	896,217
Working capital, end of year . . . . .	<u>\$</u>	<u>\$ 610,362</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977

1. Liquidation of assets

Pursuant to a resolution for a voluntary dissolution, the company entered into an agreement on July 23, 1975 with its sole shareholder, Canadian Broadcasting Corporation, for the implementation of a transfer of all of its assets and for the carrying out of all acts necessary for an orderly takeover of the business of station CKLW-TV by Canadian Broadcasting Corporation. Since July 23, 1975, when the company closed its television operation it has distributed all of its assets to Canadian Broadcasting Corporation which has agreed to assume the responsibility for any future expenses including those resulting from any tax reassessments.

2. Supplementary information

No remuneration was paid during the year to the five directors and four officers of the company.

Appendix 8—*Concluded*St. Clair River Broadcasting Limited—*Concluded*

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 7, 1977

THE CANADIAN BROADCASTING CORPORATION  
AND  
THE HONOURABLE JOHN ROBERTS, P.C., M.P.,  
SECRETARY OF STATE  
OTTAWA, ONTARIO

I have examined the balance sheet of St. Clair River Broadcasting Limited as at March 31, 1977 and the statements of income and expense, liquidation account, deficit, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

# SECTION 24

## 1976-77 PUBLIC ACCOUNTS

### Solicitor General

Department  
Correctional Services  
Royal Canadian Mounted Police

### CONTENTS

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## **SOLICITOR GENERAL**

### **Department**

#### Objective

##### ADMINISTRATION PROGRAM

- To provide overall policy direction to the programs of the Department.

### **Correctional Services**

#### Objective

##### CORRECTIONAL SERVICES PROGRAM

- To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

### **Royal Canadian Mounted Police**

#### Objective

##### LAW ENFORCEMENT PROGRAM

- To enforce laws, prevent crime, maintain peace, order and security.



## Appropriations and Expenditures

Vote	1976-77	1976-77	Unexpended	1975-76
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures, the grants listed in the Estimates and contributions.....	\$ 8,518,000 00			
1b .....	3,322,000 00			
Transfer from Treasury Board Vote 10 student summer employment .....	93,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	163,000 00			
	12,096,000 00	9,238,843 62	2,857,156 38	7,958,212 62
Stat. Solicitor General—Salary and motor car allowance .....	21,999 84	21,999 84		25,655 79
Stat. Contributions to employee benefit plans .....	390,000 00	390,000 00		416,000 00
	12,507,999 84	9,650,843 46	2,857,156 38	8,399,868 41
<b>Correctional Services</b>				
<b>CORRECTIONAL SERVICES PROGRAM</b>				
5 Penitentiary Service—Operating expenditures, the grants listed in the Estimates; authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions.....	\$ 184,866,000 00			
5b To authorize the transfer of \$153,000 from Solicitor General Vote 10, Appropriation Act No. 3, 1976, for the purposes of this Vote and to provide a further amount of .....	818,000 00			
5d To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 3, 1976, to reimburse the following Working Capital Advances for the value of stores which have become obsolete, unserviceable, lost or destroyed:				
(a) Industrial and Stores Working Capital Advance Account established by Loans, Investments and Advances Vote 628, Appropriation Act No. 2, 1955, in the amount of \$18,066.69;				
(b) Operational Stores Working Capital Advance Account established by Solicitor General Vote L16b, Appropriation Act No. 2, 1973, in the amount of \$39,941.73; and				
to authorize the transfer of \$3,657,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 10 .....	3,810,999 00			
Transfer from Treasury Board Vote 10 student summer employment .....	188,540 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	475,500 00			
Transfer from Treasury Board Vote 17c employment creating projects .....	1,235,267 00			
	191,394,307 00	183,096,989 76	8,297,317 24	152,616,453 77
10 Penitentiary Services—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies .....	\$ 47,843,000 00			
Less transfer to Vote 5 .....	3,810,999 00			
	44,032,001 00	34,686,236 32	9,345,764 68	29,423,895 59
15 National Parole Board—Operating expenditures .....	\$ 22,173,000 00			
15b .....	1,781,000 00			
Transfer from Treasury Board Vote 10 student summer employment .....	222,836 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	95,800 00			
	24,272,636 00	21,600,751 73	2,671,884 27	17,035,424 62
Stat. Pensions and other employee benefits .....	50,581 29	50,581 29		38,270 72
Stat. Contributions to employee benefit plans .....	15,260,000 00	15,260,000 00		14,111,000 00
Stat. Federal Court awards .....	18,297 43	18,297 43		
Stat. Write-off of active assets .....	11,537 29	11,537 29		2,619 00
Stat. Refunds of amounts credited to revenue in previous years .....	1,221 30	1,221 30		
	275,040,581 31	254,725,615 12	20,314,966 19	213,227,663 70

## Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Royal Canadian Mounted Police</b>				
<b>LAW ENFORCEMENT PROGRAM</b>				
20 Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year .....	\$ 321,481,000 00			
Transfer from Treasury Board Vote 10 student summer employment .....	195,624 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	160,200 00			
	321,836,824 00	313,529,154 88	8,307,669 12	266,530,957 91
25 Capital expenditures .....	46,295,000 00	40,379,581 07	5,915,418 93	39,859,714 77
Stat. Pensions and other employee benefits—Members of the Force .....	62,759,859 56	62,759,859 56		53,174,967 72
Stat. Contributions to employee benefit plans .....	3,314,000 00	3,314,000 00		3,106,000 00
Stat. Federal Court awards .....	405,656 73	405,656 73		647 08
	434,611,340 29	420,388,252 24	14,223,088 05	362,672,287 48
Total .....	722,159,921 44	684,764,710 82	37,395,210 62	584,299,819 59

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department .....	1976-77	9,651	234	397		9,814
	1975-76	8,400	36	576		8,940
Correctional Services .....	1976-77	254,726	1,892	5,896	9,993	268,723
	1975-76	213,228	1,631	4,779	10,968	227,344
Royal Canadian Mounted Police .....	1976-77	420,388	1,177	10,530	32,190	461,931
	1975-76	362,672	3,516	12,056	28,054	399,266
Total .....	1976-77	684,765	3,303	16,823	42,183	740,468
	1975-76	584,300	5,183	17,411	39,022	635,550

**Programs by Activities**

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
Departmental administration .....	10,897	8,037	50	60	1,561	1,554	12,508	9,651
Less: receipts credited to revenue .....		234						234
Add: services provided by other departments .....	397	397					397	397
Total cost of program .....	11,294	8,200	50	60	1,561	1,554	12,905	9,814
<b>Correctional Services</b>								
<b>CORRECTIONAL SERVICES PROGRAM</b>								
Care of inmates .....	117,521	114,336	40,468	32,192			157,989	146,528
Rehabilitation of inmates .....	48,907	44,738	2,836	1,948	560	560	52,303	47,246
Parole and community services .....	23,955	21,051	321	552			24,276	21,603
Administration .....	24,434	23,491	728	547	51	51	25,213	24,089
Contributions to employee benefit plans .....	15,260	15,260					15,260	15,260
	230,077	218,876	44,353	35,239	611	611	275,041	254,726
Less: receipts credited to revenue .....	1,382	1,892					1,382	1,892
Add: services provided by other departments .....	5,896	5,896					5,896	5,896
accommodation provided by this department .....	9,993	9,993					9,993	9,993
Total cost of program .....	244,584	232,873	44,353	35,239	611	611	289,548	268,723
<b>Royal Canadian Mounted Police</b>								
<b>LAW ENFORCEMENT PROGRAM</b>								
Enforcement of federal statutes and executive orders .....	146,398	145,731	6,108	3,879			152,506	149,610
National police services .....	38,153	32,182	4,163	3,896			42,316	36,078
Police services under contract .....	199,215	199,911	25,767	27,325			224,982	227,236
Administration .....	55,068	61,315	10,257	5,280	4	4	65,329	66,599
Pensions and other benefits .....	56,151	56,151			10,328	10,328	66,479	66,479
	494,985	495,290	46,295	40,380	10,332	10,332	551,612	546,002
Less: receipts and revenues credited to the vote .....	117,001	125,614					117,001	125,614
	377,984	369,676	46,295	40,380	10,332	10,332	434,611	420,388
Less: receipts credited to revenue .....	972	1,177					972	1,177
Add: services provided by other departments .....	10,821	10,530					10,821	10,530
accommodation provided by this department .....	32,789	32,190					32,789	32,190
Total cost of program .....	420,622	411,219	46,295	40,380	10,332	10,332	477,249	461,931

**Grants, Contributions and Other Transfer Payments**

(in thousands of dollars)

Department	1976-77		1976-77		1975-76	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>						
Grant to the Canadian Association of Chiefs of Police .....	50	50			50	
Grant to the Canadian Criminology and Corrections Association .....	100	100			75	
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General .....	1,411	1,404			737	
	1,561	1,554			862	
<b>Correctional Services</b>						
<b>CORRECTIONAL SERVICES PROGRAM</b>						
Grants to authorized after-care agencies .....	560	560			514	
Pensions and other employee benefits .....	51	51			38	
	611	611			552	
<b>Royal Canadian Mounted Police</b>						
<b>LAW ENFORCEMENT PROGRAM</b>						
Grant to the Royal Canadian Mounted Police Veterans Association .....	3	3			3	
Grant to the International Association of Chiefs of Police .....	1	1			1	
Pensions under the Royal Canadian Mounted Police Continuation Act (R.S. c. R-10) .....	9,572	9,572			9,148	
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty (R.S. c. R-10) .....	711	711			635	
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty (R.S. c. R-10) .....	45	45			39	
	10,332	10,332			9,826	
Total .....	12,504	12,497			11,240	

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	Royal Canadian Mounted Police	Total
(1) Salaries and wages	4,795 <b>4,420</b>	156,803 <b>149,066</b>	324,759 <b>322,388</b>	486,357 <b>475,874</b>
(1) Other personnel costs	390 <b>393</b>	120,698 <b>16,264</b>	277,952 <b>55,801</b>	402,368 <b>72,455</b>
(2) Transportation and communications	420 701	18,442 7,228	59,693 28,647	78,528 36,576
(3) Information	776 730	6,580 5,592	28,019 24,212	35,375 30,534
(4) Professional and special services	1,341 <b>141</b>	95 <b>219</b>	762 <b>304</b>	2,198 <b>664</b>
(5) Rentals	163 3,163	87 18,736	536 13,706	786 35,605
(6) Purchased repair and upkeep	1,820 <i>1,863</i>	15,959 <i>13,816</i>	15,732 <i>11,516</i>	33,511 <i>27,195</i>
(7) Utilities, materials and supplies	85 <b>195</b>	2,402 <b>1,213</b>	18,656 <b>15,992</b>	21,143 <b>17,400</b>
(8) Construction and acquisition of land, buildings and equipment	91 53	1,244 2,606	13,080 11,822	14,415 14,481
(9) Construction and acquisition of machinery and equipment	17 21	2,129 2,280	11,162 10,373	13,308 12,674
(10) Grants, contributions and other transfer payments	202 <b>275</b>	22,465 <b>22,392</b>	23,307 <b>24,890</b>	45,974 <b>47,557</b>
(12) All other expenditures	301 <b>28,464</b>	19,715 <b>35,391</b>	20,172 <b>23,800</b>	40,188 <b>59,191</b>
(1-12) Total	50 <b>60</b>	8,962 <b>6,775</b>	22,495 <b>21,862</b>	31,507 <b>28,697</b>
(13) Less: receipts and revenues credited to the vote	105 1,561	6,668 611	22,398 10,332	29,171 12,504
Total net expenditures	1,554 <i>862</i>	611 <i>552</i>	10,332 <i>9,826</i>	12,497 <i>11,240</i>
	167 <b>126</b>	3,478 <b>2,708</b>	17,525 <b>14,055</b>	21,170 <b>16,889</b>
	12,508 <b>9,651</b>	275,041 <b>254,726</b>	551,612 <b>546,002</b>	839,161 <b>810,379</b>
	8,400 <i>8,400</i>	213,228 <i>213,228</i>	471,639 <i>471,639</i>	693,267 <i>693,267</i>
			117,001 <b>125,614</b>	117,001 <b>125,614</b>
			108,967 <i>108,967</i>	108,967 <i>108,967</i>
	12,508 <b>9,651</b>	275,041 <b>254,726</b>	434,611 <b>420,388</b>	722,160 <b>684,765</b>
	8,400 <i>8,400</i>	213,228 <i>213,228</i>	362,672 <i>362,672</i>	584,300 <i>584,300</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold** face type are 1976-77 expenditures.Amounts in *italic* type are 1975-76 expenditures.

**Departmental Summary**

(in thousands of dollars)

	Total	Department	Correctional Services	Canteen Account	Industrial and Stores Account	Livestock and Canning Supplies Stores Account	Operation Stores Account
<b>FINANCIAL RESOURCES USED FOR—</b>							
Budgetary and other—							
Operating expenditures .....	736,661	8,037	218,876	1,523	1,581	270	7,034
Capital expenditures .....	75,679	60	35,239				
Grants, contributions and other transfer payments .....	12,542	1,554	611	45			
Sums credited to revenue .....	3,303	234	1,181		667	44	
Sub-total .....	828,185	9,885	255,907	1,568	2,248	314	7,034
Non-budgetary transactions—							
Increase in accounts receivable .....	3						
Decrease in accounts payable .....	14						
Other loans made to third parties .....							
Other repayments of loans received from third parties ..							
Amounts advanced by Canada .....	14						
Equity capital invested by Canada .....							
Acquisition of inventories .....	974			72	177		
Other reductions in liabilities and increases in assets .....	26,785						
Total financial resources used .....	855,975	9,885	255,907	1,640	2,425	314	7,034
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>							
Budgetary allocations used—							
Annual appropriations .....	602,532	9,239	239,384				
Statutory appropriations .....	82,233	412	15,342				
Receipts credited to appropriations .....	125,614						
Sums credited to revenue .....	2,430	234	1,181				
Sales .....	15,378			1,570	2,248	314	7,034
Other .....							
Depreciation charged as an expenditure .....							
Sub-total .....	828,187	9,885	255,907	1,570	2,248	314	7,034
Non-budgetary transactions—							
Decrease in accounts receivable .....	254						
Increase in accounts payable .....							
Other repayments of loans made to third parties .....							
Other loans received from third parties .....							
Repayments of amounts advanced by Canada .....	13						
Equity capital realized .....							
Decrease in inventories .....	95					16	79
Other increases in liabilities or reduction in assets .....	116,011						
Total financial resources provided .....	944,560	9,885	255,907	1,570	2,248	330	7,113
Net financial resources used or net financial resources provided (—) .....	—88,585	nil	nil	70	177	—16	—79

oyal anadian ounted Police Clothing and Kit Account	Royal Canadian Mounted Police	Loans to Parolees	Royal Canadian Mounted Police Mess Account	Securities Held in Trust R.C.M.P. Benefit Fund	Deposit and Trust Accounts R.C.M.P.	Deposit and Trust Account National Advisory Network	Deposit and Trust Account Correctional Services	Annuity Insurance and Pension Account R.C.M.P.	Suspense Accounts	Contractors Holdbacks
,915	495,290 40,380 10,332		1,135							
51	1,015		111							
,966	547,017		1,246							
			3 14							
		14								
719			6							
					8,478	78	2,426	6,809	8,964	30
,685	547,017	14	1,269		8,478	78	2,426	6,809	8,964	30
	353,909 66,479 125,614 1,015									
,966			1,246							
,966	547,017		1,246							
254										
		13								
				33	8,762	67	2,477	96,077	8,579	16
,220	547,017	13	1,246	33	8,762	67	2,477	96,077	8,579	16
465	nil	1	23	-33	-284	11	-51	-89,268	385	14



## Revenues

	1976-77	1975-76
<b>Administration</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
Refunds of previous years' expenditure ....	\$ 234,468 78	\$ 36,323 10

<b>Details</b>		1976-77
Non-Tax Revenue—		
Refunds of previous years' expenditure: includes \$230,882 received from the Province of Ontario for its share of expenses in the Fifth U.N. Congress on the Prevention of Crime and the Treatment of Offenders .....		\$ 234,469

	1976-77	1975-76
<b>Correctional Services</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments .....	710,526 27	719,116 94
B Refunds on previous year's expenditure ..	193,412 60	118,559 50
C Services and service fees .....	541,735 07	290,522 19
D Proceeds from sales .....	225,756 26	322,764 43
E Privileges, licences and permits .....	158,830 63	138,954 06
F Miscellaneous .....	61,969 92	41,312 73
Total .....	\$ 1,892,230 75	\$ 1,631,229 85

<b>Details</b>		1976-77
Non-Tax Revenue—		
A Return on investments: profits transferred from industrial and stores account (manufactured products) \$666,821, livestock and canning supplies stores account \$43,705 .....		710,526
B Refunds of previous years' expenditure .....		193,413
C Services and service fees: custodial service under contract \$521,205, sundries \$20,530 .....		541,735
D Proceeds from sales: farm produce \$222,957, manufactured products \$2,799, sales of farm produce consisted of \$222,957, charged to Vote 5 Administration, Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries .....		225,756
E Privileges, licences and permits: rentals \$52,547, inmate board and lodging \$106,284 .....		158,831
F Miscellaneous: premium, discount and exchange \$8, fines and forfeitures \$12,028, commission on provincial sales tax collections \$782, clothing provided to inmates, \$5,070 miscellaneous \$44,082 .....		61,970
Total .....		\$ 1,892,231

	1976-77	1975-76
<b>Royal Canadian Mounted Police</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments .....	166,292 90	171,886 98
B Refunds of previous years' expenditure ..	740,767 34	3,029,739 76
C Privileges, licences and permits .....	11,291 36	13,283 79
D Miscellaneous .....	258,546 00	300,970 91
Total .....	\$ 1,176,897 60	\$ 3,515,881 44

## Details

## Non-Tax Revenue—

## A Return on investments:

Net profit on the operation of the RCM Police working capital advance clothing and kit account ...	51,292
Net profit on RCM Police messes operations account .....	111,308
Interest on loans .....	3,536
Profit on foreign exchange transactions .....	157

## B Refunds of previous years' expenditures:

Proceeds received from oil companies on return of empty oil and gas containers .....	2,012
Repayment by provinces for various investigations .....	468,218
Repayment for services rendered other departments .....	30,886
Repayment for repairs to police cars ..	148,514
Refund of provincial gasoline tax .....	1,654
Sundries .....	89,484

## C Privileges, licences and permits:

Rentals .....	11,291
---------------	--------

## D Miscellaneous:

Officers' pension contributions .....	135,764
Musical ride tours .....	20,135
Sundries .....	102,647

Total .....	\$ 1,176,898
-------------	--------------

## Appendix 1

## Canteen Account—Correctional Services

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
Inventories .....	\$218,850	\$146,297	Profit undistributed .....	\$ 7,107	\$ 5,009
			Equity of Canada—Working capital advance not to exceed \$255,000 .....	211,743	141,288
	\$218,850	\$146,297		\$218,850	\$146,297

STATEMENT OF PROFIT AND LOSS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the preceding year)

	1977	1976
Sales .....	\$ 1,570,054	\$ 1,379,682
Cost of Sales .....		
Inventory at beginning of year .....	\$ 146,297	153,541
Purchases .....	1,595,740	1,342,197
	1,742,037	1,495,738
Less: inventory at end of year .....	218,850	146,297
	1,523,187	1,349,441
Profit .....	46,867	30,241
Profit undistributed at beginning of year .....	5,009	2,375
	51,876	32,616
Profit distributed to Inmates Welfare Fund during year .....	44,769	27,607
Profit undistributed at end of year .....	\$ 7,107	\$ 5,009

## Appendix 2

## Industrial and Stores Account Correctional Services

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
Inventories .....	\$ 1,769,291	\$ 1,592,496	Equity of Canada—Working capital advance not to exceed \$2,000,000 .....	\$ 1,769,291	\$ 1,592,496

STATEMENT OF PROFIT AND LOSS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the preceding year)

	1977	1976
Sales .....	\$ 2,247,524	\$ 2,313,792
Cost of sales .....		
Inventory at beginning of year .....	\$1,592,496	1,413,214
Purchases .....	1,775,564	1,778,055
	\$3,368,060	\$ 3,191,269
Less: inventory at end of year .....	1,769,291	1,592,496
	1,598,769	1,598,773
Less: material written off .....	18,066	2,927
	1,580,703	1,595,846
Profit .....	666,821	717,946
Less: profit transferred to Non-tax Revenue .....	\$ 666,821	\$ 717,946
	nil	nil

**Appendix 3****Livestock and Canning Supplies Account Correctional Services**

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
			Equity of Canada—Working capital advance not to exceed		
Inventories .....	\$104,129	\$119,725	\$315,000 .....	\$104,129	\$119,725

STATEMENT OF PROFIT AND LOSS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the preceding year)

	1977	1976
Sales .....	\$ 270,058	\$ 258,336
Other sales—produced beef .....	43,705	
Cost of Sales .....		
Inventory at beginning of year .....	\$ 119,725	164,889
Purchases .....	254,462	224,341
	374,187	389,230
Less: inventory at end of year .....	104,129	119,725
		269,505
Less: material written off .....		12,340
	270,058	257,165
Profit .....	43,705	1,171
Less: profit transferred to Non-tax Revenue .....	\$ 43,705	\$ 1,171
	nil	nil

**Appendix 4****Stores Working Capital Advance—Correctional Services**

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
			Equity of Canada—Working capital advance not to exceed \$5,000,000 .....		
Inventories .....	\$ 3,766,755	\$ 3,846,145		\$ 3,766,755	\$ 3,846,145

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the preceding year)

	1977	1976
Sales .....	\$ 7,034,098	\$ 6,600,108
Cost of sales .....		
Inventory at beginning of year .....	\$3,846,145	3,582,468
Purchases .....	6,994,650	6,887,055
	10,840,795	10,469,523
Less: inventory at end of year .....	3,766,755	3,846,145
	7,074,040	6,623,378
Less: material written off .....	39,942	23,270
	\$7,034,098	\$ 6,600,108
	nil	ni

**Appendix 5****Royal Canadian Mounted Police  
R C M Police Clothing and Kit Account**BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures for the preceding year)

ASSETS	1977	1976	LIABILITIES	1977	1976
			Equity of Canada—Working capital advance not to		
Accounts receivable .....	\$ 38,324	\$ 292,123	exceed \$6,350,000.....	\$ 4,483,078	\$ 4,017,396
Inventory .....	4,444,754	3,725,273			
	\$ 4,483,078	\$ 4,017,396		\$ 4,483,078	\$ 4,017,396

STATEMENT OF PROFIT AND LOSS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the preceding year)

	1977	1976
Sales .....	\$ 2,966,293	\$ 3,481,115
Cost of sales		
Inventory April 1, 1976 .....	\$3,725,273	1,313,419
Purchases .....	3,614,983	5,753,209
	7,340,256	7,066,628
Less: ending inventory March 31, 1977 .....	4,444,754	3,725,273
	2,895,502	3,341,355
Less: storage costs .....	70,791	139,760
	19,500	17,544
Net profit credited to Non-Tax Revenue .....	\$ 51,291	\$ 122,216

**Appendix 6****Royal Canadian Mounted Police Working Capital Advance  
R C M Police Messes Operations Account**BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures for the preceding year)

ASSETS	1977	1976	LIABILITIES	1977	1976
Cash advances .....	\$ 810	\$ 750	Accounts payable .....	\$ 1,299	\$ 15,945
Cash on hand .....	380	527	Equity of Canada—Working capital advance not to exceed		
Inventory .....	55,621	50,041	\$80,000 .....	63,674	40,480
Accounts receivable .....	8,162	5,107			
	\$ 64,973	\$ 56,425		\$ 64,973	\$ 56,425

STATEMENT OF WORKING CAPITAL ADVANCE  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the preceding year)

	1977	1976
WORKING CAPITAL ADVANCE		
Opening balance .....	\$ 40,480	\$ 40,299
Increase or decrease (–) in cash advance .....	60	
Increase or decrease (–) in cash on hand .....	–147	–80
Increase or decrease (–) in inventory .....	5,580	16,403
Increase or decrease (–) in accounts receivable .....	3,055	–530
Increase or decrease (–) in accounts payable .....	14,646	–15,612
	\$ 63,674	\$ 40,480

**Appendix 6—Concluded****Royal Canadian Mounted Police Working Capital Advance  
R C M Police Messes Operation Account—Concluded****STATEMENT OF PROFIT AND LOSS  
FOR THE YEAR ENDED MARCH 31, 1977  
(with comparative figures for the preceding year)**

	1977	1976
Sales .....	\$ 1,245,745	\$ 1,251,094
Cost of sales .....		
Inventory April 1, 1976 .....	\$ 50,041	33,638
Purchases .....	1,140,017	1,221,552
	1,190,058	1,255,190
Less: ending inventory March 31, 1977 .....	55,621	50,041
	1,134,437	1,205,149
Net profit credited to Non-Tax Revenue .....	\$ 111,308	\$ 45,945

**Appendix 7****Royal Canadian Mounted Police Superannuation Account****STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977**

	Debit	Credit
Balance as at March 31, 1976 .....		487,666,819
Receipts—		
Contributions from personnel (current and arrears) .....		15,066,034
Contributions by the Province of Newfoundland (provincial force absorbed) .....		17,171
Contributions by the Government (Statutory) .....		26,652,358
Actuarial liability adjustment .....		33,000,000
Interest .....		20,516,370
Cash payments .....		3,941
Transfer from other pension funds .....		135,986
		95,391,860
Disbursements		
Annuities and allowances payments .....	5,208,682	
Cash termination allowances payments and return of contributions .....	1,055,149	
Transfer to other pension funds .....	112,870	
Interest on returns of contributions .....	41,447	
	6,418,148	
Balance as at March 31, 1977 .....	576,640,531	
	\$ 583,058,679	\$ 583,058,679

Annuity, insurance and pension accounts—Royal Canadian Mounted Police Superannuation Account, Section 25 of the Royal Canadian Mounted Police Superannuation Act, R.S., c. R-11, requires that at least once in every five years an actuarial report on the state of the Royal Canadian Mounted Police Superannuation Account be laid before Parliament.

On May 17, 1972, a report was tabled showing that an actuarial deficit of \$81,000 existed in the Account at December 31, 1969, after making allowances for the amended formula for integration of the Royal Canadian Mounted Police Superannuation Plan benefits with benefits under the Canada Pension Plan. However, no amount was credited to the Account in accordance with section 24(4) of the Act as the actuaries were of the opinion that this situation will correct itself prior to the next valuation.

## Appendix 8

## Royal Canadian Mounted Police (Dependants) Pension Fund

STATEMENT OF TRANSACTIONS FOR THE  
YEAR ENDED MARCH 31, 1977Ottawa, Ontario.  
August 5, 1977

	1977	1976
<b>Receipts</b>		
Contributions by members.....	\$ 60,070	\$ 74,614
Interest .....	624,744	405,999
	<u>684,814</u>	<u>480,613</u>
<b>Disbursements</b>		
Withdrawal of contributions .....	122,359	185,135
Pensions to dependants .....	268,011	177,714
	<u>390,370</u>	<u>362,849</u>
Excess of receipts over disbursements.....	294,444	117,764
Balance at beginning of year .....	8,735,145	8,617,381
Balance at end of year .....	<u>\$ 9,029,589</u>	<u>\$ 8,735,145</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. COUSINEAU  
Departmental Services Officer

Approved:

D. J. BEIERSDORFER  
For CommissionerTHE HONOURABLE FRANCIS FOX, P.C., M.P.,  
SOLICITOR GENERAL OF CANADA,  
OTTAWA, ONTARIO.

I have examined the statement of transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the accompanying financial statement presents fairly the transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1977 and the balance of the Fund as at that date, in accordance with accounting policy described in Note 2, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada

## NOTES TO FINANCIAL STATEMENT

## 1. Statutory Authority

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in the Consolidated Revenue Fund by section 55 of Part IV of the Royal Canadian Mounted Police Continuation Act, R.S., c. R-10. Part IV of the Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is to be credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pension benefits paid.

Section 56 of the Act directs the Minister of Finance to have an actuarial examination of the Fund at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund out of any unappropriated moneys in the Consolidated Revenue Fund such amount as may be required to re-establish solvency of the Fund.

## 2. Accounting Policy

## Cash basis

All transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund are accounted for on a cash basis.

## 3. Supplementary Information

As a result of amendments to the Royal Canadian Mounted Police Continuation Act provided for by the Statute Law (Superannuation) Act, 1975, 1974-75-76, c. 81, the most recent quinquennial actuarial examination made as at March 31, 1974 was updated. The amended valuation disclosed an actuarial surplus of \$2.9 million of which \$2 million was allocated to the payment of increased benefits, retroactive to January 1, 1976.





# SECTION 25

## 1976-77 PUBLIC ACCOUNTS

### Supply and Services

**Department  
Canadian Arsenals Limited  
Canadian Commercial Corporation**

### CONTENTS

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## **SUPPLY AND SERVICES**

### **Department**

#### **Objectives**

##### **ADMINISTRATION PROGRAM**

- The objective of the Administration Program is to provide a broad range of services to assist the Department in realizing the objectives of both the Supply and Services programs.

##### **SUPPLY PROGRAM**

- To encourage research and development in the private sector which contributes to departmental programs and to provide free and subsidized distribution of saleable government publications in accordance with established policies.
- To acquire and provide in the most economical manner goods, printing and related services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives.
- To provide an effective and economical exhibit and display service to federal government departments and agencies on a recovery basis.
- To provide information to the public and governments through a publishing service and to promote a high standard of excellence in government publications.

##### **SERVICES PROGRAM**

- To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative management and advisory services in order to improve government efficiency and reduce costs.

### **Canadian Arsenals Limited**

#### **Objective**

- To maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

### **Canadian Commercial Corporation**

#### **Objective**

- To purchase economically goods and services from Canadian sources for the account of foreign governments.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>ADMINISTRATION PROGRAM</b>				
1 Program expenditures including grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors and recoverable expenditures on behalf of the Canadian Commercial Corporation and the supply revolving fund . . . . .	\$9,412,000 00			
Transfer from Treasury Board Vote 5 contingencies . . . . .	50,188 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	904,900 00			
	10,367,088 00	9,849,044 35	518,043 65	9,757,230 55
Stat. Minister of Supply and Services—Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,655 82
Stat. Contributions to employee benefit plans . . . . .	845,000 00	845,000 00		1,032,000 00
	11,234,087 84	10,716,044 19	518,043 65	10,814,886 37
<b>SUPPLY PROGRAM</b>				
5 Expenditures on behalf of government departments and agencies for unsolicited research and development proposals and to authorize the crediting of an amount not exceeding \$3,000,000 to the publishing revolving fund established by Labour Vote L15, Appropriation Act No. 3, 1974 for the cost of free and subsidized publications . . . . .	\$13,000,000 00			
5d To extend the purposes of Supply and Services Vote 5, Appropriation Act No. 3, 1976:				
(a) to reimburse the Expositions Revolving Fund established by Labour Vote L149b, Appropriation Act No. 1, 1970, in an amount not exceeding \$1,800,000 for the estimated operating loss to March 31, 1977;				
(b) to transfer the estimated operating loss to March 31, 1977 of the Publishing Revolving Fund established by Labour Vote L15, Appropriation Act No. 3, 1974, in an amount not exceeding \$1,500,000 to the Supply Revolving Fund established by Loans, Investments and advances Vote L18e, Appropriation Act No. 4, 1966, and thereupon repeal the said Labour Vote L15; and . . . . .	2,300,000 00			
to provide a further amount of . . . . .		15,300,000 00	15,266,827 22	33,172 78
				11,237,734 22
<b>SERVICES PROGRAM</b>				
15 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the supply revolving fund and authority to spend revenue received during the year . . . .	\$71,834,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	1,357,600 00			
	73,191,600 00	71,127,907 03	2,063,692 97	59,176,349 11
Stat. Contributions to employee benefit plans . . . . .	7,298,000 00	7,298,000 00		7,276,000 00
	80,489,600 00	78,425,907 03	2,603,692 97	66,452,349 11
	107,023,687 84	104,408,778 44	2,614,909 40	88,504,969 70
<b>Canadian Arsenals Limited</b>				
20 Program Expenditures . . . . .	\$ 2,318,000 00			
20d . . . . .	400,000 00			
	2,718,000 00	2,718,000 00		2,598,000 00
<b>Canadian Commercial Corporation</b>				
25 Program expenditures including recoverable expenditures on behalf of the Canadian International Development Agency . . . . .	\$ 7,990,000 00			
25d . . . . .	1,984,000 00			
	9,974,000 00	8,242,654 37	1,731,345 63	6,789,726 12
<b>Royal Canadian Mint</b>				
27d To authorize, notwithstanding section 4 of the Royal Canadian Mint Act and Sections 4 and 5 of the Currency and Exchange Act, the Royal Canadian Mint to mint and issue the following special gold coin bearing the date 1977 to commemorate the 25th anniversary of the accession of Her Majesty the Queen to the Throne,				
(a) a one hundred dollar, 22 carat (91.6%) gold coin, content of gold to be ½ troy ounce, 27.00 mm in diameter, be struck to a maximum quantity of up to 300,000;				
(b) the obverse and reverse of the special gold coin be as follows: the obverse to show the approved effigy of the Queen and the reverse design to be prepared by an artist to be commissioned by the Royal Canadian Mint, and				
(c) a tender of payment of money in the special gold coin is legal tender if it is made for payment of an amount not exceeding one hundred dollars, but for no greater amount . . . . .		1 00	1 00	
Total . . . . .	119,715,688 84	115,369,432 81	4,346,256 03	97,892,695 82

## Total Cost of Program

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION . . . . .	1976-77	10,716		1,155		11,871
	1975-76	10,815		1,079		11,894
SUPPLY . . . . .	1976-77	15,267				15,267
	1975-76	11,238				11,238
SERVICES . . . . .	1976-77	78,426		8,126		86,552
	1975-76	66,452		6,615		73,067
Total department . . . . .	1976-77	104,409	*14,213	9,281		99,477
	1975-76	88,505	*8,613	7,694		87,586
Canadian Arsenals Limited . . . . .	1976-77	2,718				2,718
	1975-76	2,598				2,598
Canadian Commercial Corporation . . . . .	1976-77	8,242				8,242
	1975-76	6,790				6,790
Grand total . . . . .	1976-77	115,369	*14,213	9,281		110,437
	1975-76	97,893	*8,613	7,694		96,974

\*Receipts credited to revenue cannot be broken down by program.



## Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Department</b>								
<b>ADMINISTRATION PROGRAM</b>								
Management services . . . . .	1,152	1,009	79	2			1,231	1,011
Personnel . . . . .	1,609	1,585	161	22			1,770	1,607
Administrative services . . . . .	7,766	8,303	979	961			8,745	9,264
Comptroller . . . . .	2,673	2,705	262	12			2,935	2,717
Emergency supply planning . . . . .	1,101	665					1,101	665
Grants to municipalities in lieu of taxes . . . . .					168	168	168	168
Contributions to employee benefit plans . . . . .	845	845					845	845
	15,146	15,112	1,481	997	168	168	16,795	16,277
<i>Less:</i> receipts and revenues credited to the vote . . . . .	5,561	5,561					5,561	5,561
	9,585	9,551	1,481	997	168	168	11,234	10,716
<i>Add:</i> services provided by other departments . . . . .	1,155	1,155					1,155	1,155
Total cost of program . . . . .	10,740	10,706	1,481	997	168	168	12,389	11,871
<b>SUPPLY PROGRAM</b>								
Unsolicited proposals for research and development . . . . .	10,500	10,467					10,500	10,467
Free and subsidized distribution of government publications . . . . .	3,000	3,000					3,000	3,000
Write off of Expositions Revolving Fund . . . . .	1,800	1,800					1,800	1,800
Total cost of program . . . . .	15,300	15,267					15,300	15,267
<b>SERVICES PROGRAM</b>								
Program administration . . . . .	2,077	2,005	52	82			2,129	2,087
Public service compensation administration . . . . .	25,151	28,506	571	306			25,722	28,812
Social and economic assistance payment administration . . . . .	21,405	22,679	337	165			21,742	22,844
Accounts payable and other payments administration . . . . .	10,020	9,680	232	80			10,252	9,760
Accounts of Canada and reporting services . . . . .	17,739	17,473	467	431			18,206	17,904
Management, financial and other services . . . . .	26,088	22,393	272	185			26,360	22,578
Contributions to employee benefit plans . . . . .	7,298	7,298					7,298	7,298
	109,778	110,034	1,931	1,249			111,709	111,283
<i>Less:</i> receipts and revenues credited to the vote . . . . .	31,219	32,857					31,219	32,857
	78,559	77,177	1,931	1,249			80,490	78,426
<i>Add:</i> services provided by other departments . . . . .	8,126	8,126					8,126	8,126
Total cost of program . . . . .	86,685	85,303	1,931	1,249			88,616	86,552
<b>Canadian Arsenals Limited</b>								
Operations . . . . .	2,468	2,718					2,468	2,718
Capital . . . . .			250				250	
Total cost of program . . . . .	2,468	*2,718	250				2,718	2,718
<b>Canadian Commercial Corporation</b>								
Trading loss from sale of NF-5 aircraft to Netherlands . . . . .	1,984	1,983					1,984	1,983
Administration and operations—								
Administration program . . . . .	476	469					476	469
Supply program . . . . .	9,815	8,680					9,815	8,680
	12,275	11,132					12,275	11,132
<i>Less:</i> receipts and revenues credited to the vote . . . . .	2,301	2,890					2,301	2,890
Total cost of program . . . . .	9,974	8,242					9,974	8,242

\*Of this amount \$508,543 was credited to non-tax revenue—refunds of previous years' expenditure in July, 1977, to be reported in 1977-78.

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
ADMINISTRATION PROGRAM			
Grants to municipalities in lieu of taxes—			
Grant to Township of North York, Ontario—De Havilland Aircraft	168	168	106

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Supply Program	Services Program	Total Department	Canadian Arsenals Limited	Canadian Commercial Corporation	Total
(1) Salaries and wages	9,165 9,315 9,141		73,240 72,351 62,733	82,405 81,666 71,874			82,405 81,666 71,874
(1) Other personnel costs	849 850 1,040		7,414 7,421 7,374	8,263 8,271 8,414			8,263 8,271 8,414
(2) Transportation and communications	1,026 961 797		11,558 13,045 10,911	12,584 14,006 11,708			12,584 14,006 11,708
(3) Information	206 258 451	3,000 3,000	434 519 419	3,640 3,777 870			3,640 3,777 870
(4) Professional and special services	1,380 810 850	10,500 10,467 9,279	4,509 4,508 4,529	16,389 15,785 14,658			16,389 15,785 14,658
(5) Rentals	120 209 142		7,333 6,848 7,822	7,453 7,057 7,964			7,453 7,057 7,964
(6) Purchased repair and upkeep	491 535 996		458 532 512	949 1,067 1,508			949 1,067 1,508
(7) Utilities, materials and supplies	412 452 376		4,464 4,465 4,883	4,876 4,917 5,259			4,876 4,917 5,259
(8) Construction and acquisition of land, buildings and equipment	404 606 804			404 606 804			404 606 804
(9) Construction and acquisition of machinery and equipment	1,077 391 136		1,931 1,249 769	3,008 1,640 905			3,008 1,640 905
(10) Grants, contributions and other transfer payments	168 168 106			168 168 106			168 168 106
(12) All other expenditures	1,497 1,722 1,782	1,800 1,800 1,959	368 345 56	3,665 3,867 3,797	2,718 2,718 2,598	12,275 11,132 9,048	18,658 17,717 15,443
(1-12) Total	16,795 16,277 16,621	15,300 15,267 11,238	111,709 111,283 100,008	143,804 142,827 127,867	2,718 2,718 2,598	12,275 11,132 9,048	158,797 156,677 139,513
(13) Less: receipts and revenues credited to the vote	5,561 5,561 5,806		31,219 32,857 33,556	36,780 38,418 39,362		2,301 2,890 2,258	39,081 41,308 41,620
Total net expenditures	11,234 10,716 10,815	15,300 15,267 11,238	80,490 78,426 66,452	107,024 104,409 88,505	2,718 2,718 2,598	9,974 8,242 6,790	119,716 115,369 97,893

Amounts in roman type are 1976-77 appropriations.  
Amounts in bold face type are 1976-77 expenditures.  
Amounts in italic type are 1975-76 expenditures.

## Departmental Summary

(in thousands of dollars)

	Total	Department	Supply Revolving Fund	Information Canada Expositions Revolving Fund	Defence Production Revolving Fund
<b>FINANCIAL RESOURCES USED FOR—</b>					
Budgetary and other—					
Operating expenditures . . . . .	466,520	135,613	260,744	8,277	61,886
Capital expenditures . . . . .	5,787	2,246	3,497	44	
Grants, contributions and other transfer payments . . . . .	168	168			
Sums credited to revenue . . . . .	21,282	13,241	1,050		2,647
Sub-total . . . . .	493,757	151,268	265,291	8,321	64,533
Non-budgetary transactions—					
Increase in accounts receivable . . . . .	15,380		10,862		4,518
Decrease in accounts payable . . . . .	8,262		7,783	479	
Other loans made to third parties . . . . .	21,458				21,458
Other repayments of loans received from third parties . . . . .					
Amounts advanced by Canada . . . . .					
Equity capital invested by Canada . . . . .					
Acquisition of inventories . . . . .	1,705		1,213		492
Other reductions in liabilities and increases in assets . . . . .	7,211,487		3,078	154	4,437
Total financial resources used . . . . .	7,752,049	151,268	288,227	8,954	95,438
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>					
Budgetary allocations used—					
Annual appropriations . . . . .	96,244	91,444	3,000	1,800	
Statutory appropriations . . . . .	8,165	8,165			
Receipts credited to appropriations . . . . .	38,418	38,418			
Sums credited to revenue . . . . .	13,241	13,241			
Sales . . . . .	334,568		262,483	6,179	61,886
Other . . . . .	638				638
Depreciation charged as an expenditure . . . . .	1,706		1,346	36	
Sub-total . . . . .	492,980	151,268	266,829	8,015	62,524
Non-budgetary transactions—					
Decrease in accounts receivable . . . . .	720			720	
Increase in accounts payable . . . . .	1,492				1,492
Other repayments of loans made to third parties . . . . .	12,785				10,185
Other loans received from third parties . . . . .	47,347		14,904		32,443
Repayments of amounts advanced by Canada . . . . .					
Equity capital realized . . . . .	56		56		
Decrease in inventories . . . . .	50			50	
Other increases in liabilities or reduction in assets . . . . .	6,741,469		122	32	
Total financial resources provided . . . . .	7,296,899	151,268	281,911	8,817	106,644
Net financial resources used or net financial resources provided (–) . . . . .	455,150	nil	6,316	137	–11,206

Miscellaneous Departmental Accountable Advances	Crown Assets Disposal Corporation	Royal Canadian Mint	Algoma Steel Corporation Limited	Canadian Commercial Corporation	Contractors Holdbacks	Securities Held in Trust	Deposit and Trust	Suspense	Receiver General	Accounts Payable and Outstanding Cheques
		4,020 4,020		324 324						
7,085	1,007					16,812	64,295	18,540	4,401,679	2,694,400
7,085	1,007	4,020		324		16,812	64,295	18,540	4,401,679	2,694,400
		4,020								
		4,020		324 324						
		2,600								
14,046	707		92		818	19,368	69,218	15,134	3,688,147	2,933,785
14,046	707	6,620	92	324	818	19,368	69,218	15,134	3,688,147	2,933,785
-6,961	300	-2,600	-92	nil	-818	-2,556	-4,923	3,406	713,532	-239,385

## Revenues

	1976-77	1975-76
<b>Comparative Summary</b>		
Non-tax Revenue—		
A Return on investments . . . . .	8,044,965 40	4,861,387 28
B Refunds of previous years' expenditure . . . . .	447,971 59	295,990 29
C Services and service fees . . . . .	9,411 49	11,622 78
D Proceeds from sales . . . . .	3,179,174 41	2,161,642 60
E Miscellaneous . . . . .	2,531,547 76	1,282,765 68
Total . . . . .	<u>\$14,213,070 65</u>	<u>\$8,613,408 63</u>
	1976-77	

## Details

Non-tax Revenue—		
A Return on investments:		
Interest on balance receivable under departmental agreements sale of Crown assets—		
Algoma Steel Corporation . . . . .	3,697	
Interest on loans from consolidated revenue fund—		
Canadian Commercial Corporation . . . . .	323,547	
Royal Canadian Mint . . . . .	2,298,277	
Special remittance out of accumulative surplus—		
Supply revolving fund supply operations . . . . .	1,050,305	
Defence production revolving fund . . . . .	2,647,165	
Royal Canadian Mint . . . . .	1,721,974	8,044,965
B Refunds of previous years' expenditure:		
Refund of unexpended balance of appropriations, 1975-76		
Expositions revolving fund . . . . .	153,908	
Canadian Arsenals Limited . . . . .	165,070	
Sundry . . . . .	128,994	447,972
C Services and service fees . . . . .		
		9,412
D Proceeds from sales:		
Sale of surplus Crown assets—		
Crown Assets Disposal Corporation . . . . .	3,080,532	
St. Lawrence Seaway Authority . . . . .	98,642	3,179,174
E Miscellaneous:		
Settlement of claim for loss of CH147 Helicopter . . . . .	1,512,000	
Supply revolving fund—		
Legal and support personnel services . . . . .	444,000	
Free services . . . . .	512,000	
Donations to Crown . . . . .	13,011	
Conscience money . . . . .	4,387	
Sundry . . . . .	46,150	2,531,548
Total . . . . .		<u>\$14,213,071</u>

## Appendix 1

## THE CUSTODIAN

STATEMENT OF INCOME AND EXPENSE  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
<b>INCOME</b>		
Interest revenue	\$117,347	\$107,731
Custodian's fees on assets released from administration	151	139
Sundry	618	2,162
	<u>118,116</u>	<u>110,032</u>
<b>EXPENSE</b>		
Salaries	17,726	121,596
Employee's welfare benefits	845	5,591
Office rent	3,281	12,954
Other	964	725
	<u>22,816</u>	<u>140,866</u>
Excess of income over expense	\$95,300	\$ (30,834)

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. G. IRVINE  
*Comptroller*

Approved:

JEAN CARON  
*Assistant Deputy Custodian*

STATEMENT OF SURPLUS  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Balance, beginning of year	\$1,047,367	\$1,078,201
Excess of income over expense for the year, per statement of income and expense	95,300	(30,834)
	<u>1,142,667</u>	<u>1,047,367</u>
Transferred to the Consolidated Revenue Fund	1,142,667	
Balance, end of year	\$	\$1,047,367

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGE IN VESTED  
ASSETS ACCOUNT FOR THE YEAR  
ENDED DECEMBER 31, 1976

	1976	1975
Balance beginning of year	\$2,328,924	\$2,244,886
<b>Add:</b>		
Income from securities held for vested assets account	\$ 1,375	1,916
Increase in net book value of company controlled by Custodian		93,410
Gain on sale of securities		13,029
Other	191	965
	<u>1,566</u>	<u>109,320</u>
	2,330,490	2,354,206
<b>Deduct:</b>		
Assets released	9,026	9,752
Adjustment in valuation of securities		15,530
Adjustment in valuation of company controlled by the Custodian	32,748	
Assets transferred to the Consolidated Revenue Fund (War Claims Fund, \$1,891,786; Foreign Claims Fund, 396,930)	2,288,716	
	<u>2,330,490</u>	<u>25,282</u>
Balance, end of year		\$2,328,924

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1976

## 1. Transfer of Assets

The remaining assets administered by the Custodian were transferred to the Minister of Finance during the year. The assets transferred had a recorded value of \$3,431,383 and consisted of:

## Vested Account Assets

Cash	2,259,097
Canada Bonds, at par	25,000
Securities	4,619
	<u>2,288,716</u>

## Administration Account Assets

Cash	934,179
Canada Bonds, at par	200,000
Accrued interest on Canada Bonds	8,488
	<u>1,142,667</u>
	<u>\$3,431,383</u>

The proceeds from the Vested Account assets transferred to the Minister of Finance were to be credited to the War Claims and Foreign Claims Funds. Of the assets transferred \$549,102 were identified as assets returnable to former owners or their heirs. The remainder were classified as assets of former "belligerent" enemies and as such are not returnable. Insofar as the former type is concerned, the Custodian has made arrangements that such assets will be available to settle any claims by former owners (or their heirs) should such former owners prove their claim to the satisfaction of the Custodian.



## Appendix 1—Concluded

## THE CUSTODIAN—Concluded

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
May 10, 1977

The proceeds from the Administration Account assets transferred to the Minister of Finance were to be credited to a special Account in the Consolidated Revenue Fund to be known as the Custodian Administration Account. The amount to the credit of said Account is special purpose money which can be paid out of the said Account by the Minister of Finance for the purpose of satisfying any claim against the Custodian adjudged by a Court of competent jurisdiction to be valid, or which has been established to the satisfaction of the Custodian, and any expenses which appear in the opinion of the Custodian to be reasonable and properly incurred.

## 2. Company Controlled by the Custodian

A company controlled by the Custodian is in the process of being wound up. As at December 31, 1976 the company had assets with a value of \$16,044 offset by liabilities of an equal amount. Included amongst its assets is an amount of \$4,541 due from the Custodian. This represents the over-distribution of the assets of the company which took place as a result of underestimating the company's income tax liability. The Custodian shall recover this sum from the amount of \$1,729,910 realized from the winding up of the company and transferred to the Minister of Finance during the year.

## 3. Contingent Liability

As at December 31, 1976 the Custodian was contingently liable, to an unknown degree, in respect of possible claims on vested assets.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., M.P.,  
MINISTER OF SUPPLY AND SERVICES,  
OTTAWA, ONTARIO.

I have examined the statement of income and expense of the Custodian as at December 31, 1976 and the statements of surplus and change in vested assets account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have relied on the reports of the auditors who have examined the financial statements of a company referred to in Note 2 to the financial statements for the valuation of the Custodian's equity in this company.

As in previous years, income earned from cash funds and from investments acquired from such funds, held in the vested assets account prior to the transfer to the Minister of Finance as referred to in Note 1 to the financial statements, was transferred as income into the office administration account. In my opinion, such income should have remained with the vested assets account. In 1976, this income amounted to \$35,029.

The change in the equity of the company referred to in the second preceding paragraph included a sixteen month period rather than a twelve month period, as in previous years' financial statements.

In my opinion, except for the matter referred to in the second preceding paragraph, these financial statements present fairly the financial position of the Custodian as at December 31, 1976 and the results of his administration of the Revised Regulations Respecting Trading with the Enemy (1943) for the year then ended in accordance with generally accepted accounting principles applied, except for the matter referred to in the preceding paragraph, on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

## Appendix 2

## Defence Production Revolving Fund

(Established under section 15 of the Defence Production Act)

BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Accounts receivable . . . . .	\$15,727,208	\$15,089,659	Accounts payable and accrued liabilities . . .	\$ 4,000,629	\$ 2,430,058
Accrued revenue . . . . .	10,831,443	6,193,189	Federal sales tax payable . . . . .	1,432,824	1,511,353
Loans to suppliers			Due to the Government of Canada . . . . .	2,647,165	2,009,206
Principal (Note 3) . . . . .	1,724,008	9,900,000		8,080,618	5,950,617
Interest . . . . .		2,009,206	Long-term debt		
Progress payments to suppliers (Note 2) . . .	28,305,722	12,878,903	Advances from Canada as working capital . .	23,182,077	30,487,598
Less: progress payments from customers . .	28,305,722	12,878,903			
Inventories (Note 2) . . . . .	774,276	282,442			
	29,056,935	33,474,496			
Long-term receivables (Note 5) . . . . .	2,205,760	2,963,719			
	\$31,262,695	\$36,438,215		\$31,262,695	\$36,438,215

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department:

J.M. DESROCHES  
*Deputy Minister of Supply*D. BEATTY  
*Acting-Comptroller*STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Sales		
Defence supplies . . . . .	\$61,886,229	\$29,415,594
Strategic materials . . . . .		1,932,269
	61,886,229	31,347,863
Cost of sales		
Defence supplies . . . . .	61,886,229	29,415,594
Strategic materials . . . . .		1,932,269
	61,886,229	31,347,863
Income from operations		
Interest income (Note 4) . . . . .	637,959	568,282
Income for the year . . . . .	\$ 637,959	\$ 568,282

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year		
As previously reported . . . . .	\$	\$ (11,248,908)
Adjustment of prior years' cost of sales (Note 2) . . . . .		(3,390,770)
Adjustment of prior years' interest income (Note 4) . . . . .	2,009,206	1,440,924
Adjustment to recognize interest income transferable to the Government of Canada (Note 1) . . . . .	(2,009,206)	(1,440,924)
As restated . . . . .		(14,639,678)
Income for the year . . . . .	637,959	568,282
	637,959	(14,071,396)
Amounts recovered from appropriations . .		14,639,678
Amounts transferable to the Government of Canada (Note 1) . . . . .	(637,959)	(568,282)
Balance at end of year . . . . .	\$	\$

The accompanying notes are an integral part of the financial statements.

## Appendix 2—Continued

## Defence Production Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Funds provided</b>		
Income for the year . . . . .	\$ 637,959	\$ 568,282
Parliamentary appropriation . . . . .		14,639,678
Collection of long-term receivables . . . . .	757,959	50,475
Decrease in long-term loans to suppliers		
Principal . . . . .	500,000	9,900,000
Interest . . . . .		1,440,924
	1,895,918	26,599,359
<b>Funds applied</b>		
Decrease in advances from Canada . . . . .	7,305,521	20,939,314
Amounts transferable to the Government of Canada (Note 1) . . . . .	637,959	568,282
Increase in long-term loans to suppliers . . . . .	500,000	
	8,443,480	21,507,596
Change in working capital . . . . .	(6,547,562)	5,091,763
Working capital—beginning of the year . . . . .	27,523,879	22,432,116
Working capital—end of the year . . . . .	\$20,976,317	\$27,523,879

The accompanying notes are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS  
AS AT MARCH 31, 1977

	1977	1976
Advanced from Consolidated Revenue Fund as per balance sheet . . . . .	\$23,182,077	\$30,487,598
Deduct: Funds received after March 31, but recorded in the Consolidated Revenue Fund as repayments of advances at that date . . . . .	(17,015,741)	(4,437,410)
Add: Payments made after March 31, but recorded in the Consolidated Revenue Fund as advances at that date . . . . .	6,031,050	
Add: Interest income transferred after March 31, but recorded in the Consolidated Revenue Fund at that date . . . . .	2,647,165	
Working capital advances as per Public Accounts . . . . .	\$14,844,551	\$26,050,188

## NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1977

## 1. Operations

The Defence Production Revolving Fund has been authorized by section 15 of the Defence Production Act with authority to draw funds from the Consolidated Revenue Fund up to \$100 million. The Fund is a working capital advance as defined in the instructions contained in Treasury Board Circular 1970-7.

The objectives of the Fund are as follows:

- to finance the stockpiling of defence supplies or strategic materials;
- to make loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and
- to permit initial payments for defence supplies which can be promptly billed to a government department, agency or an associated government in advance of delivery of goods.

Retained earnings are transferred to the Government of Canada as non-tax revenue. Reimbursement of a deficit is contingent upon a parliamentary appropriation.

Interest is not charged on working capital advances to the Fund.

## 2. Significant accounting policies

## (a) Year-end cash cut-off

The previous year's figures for accounts receivable, loans to suppliers, and advances from Canada have been restated to reflect the retroactive change in the application of the accrual method from the previous cash method of accounting. Accounts receivable have been increased by \$2,262,190, loans to suppliers by \$2,175,220 and advances from Canada by \$4,437,410.

## (b) Progress payments

Payments for goods received and advances made for defence supplies requisitioned by government departments or agencies or by associated governments are charged to the account—progress payments to suppliers.

Progress payments from customers represents the equivalent of amounts paid to suppliers as referred to in the preceding paragraph, for which delivery of goods to the customer has not yet taken place but which under the terms of the contract constitute sales of the Fund (see Note 1(c)).

Included in progress payments are component items purchased from suppliers and delivered to a prime contractor as Government Supplied Materials for further processing and assembly into a final product. The costs of these items remain in the previously noted progress payments accounts pending delivery of the final product to the customers.

All disbursements from the Fund are covered by DSS contracts which make the contractor liable for any government property held in his plant. Under the General Conditions forming part of all DSS Defence Contracts, the contractor is responsible to account for these component items until they are delivered to customers. Moreover, since an Act of Parliament authorizes interim payments to contractors and requires that these payments be subsequently recovered promptly from a client departments' appropriation, the Fund has always operated on the basis that no separate inventory accounting is deemed necessary.

The previous year's figures have been restated to reflect the retroactive change in the application of the accrual method from the previous cash method of accounting. Progress payments to suppliers have been increased by \$1,682,857, progress payments from customers by \$10,047,697, accrued revenue by \$6,193,189, accounts receivable by \$2,171,651.

## Appendix 2—Concluded

## Defence Production Revolving Fund—Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 30, 1977

## (c) Inventory valuation

Inventories consist of stockpiled defence supplies. These and strategic materials, when they are purchased, are valued at the lower cost and net realizable value. This represents a change from previous years when write-downs were only recognized upon shipment.

The statement of operations for the year ended March 31, 1976 has been restated to reflect such change in policy and consequently a loss of \$3,390,770 previously reported as a charge against the operations for the year ended March 31, 1976 is now being reported as an adjustment to the opening retained earnings as at April 1, 1975.

## (d) Revenue recognition

Sales of strategic materials and stockpiled defence supplies and sales of other defence supplies are recorded when the materials have been delivered or progress payments have been made or accrued to suppliers.

## 3. Loans to suppliers

In 1977 this represents the balance of a loan to a repair and overhaul contractor made in 1973 which became repayable without interest on August 4, 1976 upon settlement of a claim by the contractor against the Canadian Commercial Corporation. The loan has not been repaid because of an additional dispute; however, legal counsel is of the opinion there will be no loss to the Fund. Recent legal opinion is that loan interest should be accrued from August 4, 1976 and will be accrued in 1977-78.

## 4. Prior period adjustment

As a result of the settlement of litigation, interest of \$2,599,853 was received in the current year. Of this amount \$590,647 is applicable to the current year, \$568,282 is applicable to 1976 and the balance to prior years. The retained earnings for previous years have been restated.

## 5. Long-term receivable

In accordance with the terms of an agreement, collection of the long-term receivable of \$2,205,760 is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

## 6. Comparative figures

Comparative figures have been restated to conform to the current year's presentation. Changes are referred to in notes 2 and 4. The long-term receivables previously included in accounts receivable and federal sales tax payable previously included in accounts payable are disclosed separately in 1977.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.  
MINISTER OF SUPPLY AND SERVICES  
OTTAWA, ONTARIO

I have examined the balance sheet of the Defence Production Revolving Fund as at March 31, 1977 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained below.

Progress payments to suppliers amounting to \$28.3 million consists of inventories held by others on behalf of the Fund and progress payments to suppliers. The Fund has not kept adequate accounting records of this account and has not determined the proportion of the total account balance that is made up by each of these components. Inventories were not physically counted at the year-end and because of the inadequacy of the records I was unable to confirm certain progress payments to suppliers. I was therefore unable to satisfy myself as to the amount shown as progress payments to suppliers on the balance sheet.

In addition, inventories as shown on the balance sheet in the amount of \$774,276 were not physically counted by the Fund at the year-end and therefore I am unable to express an opinion with respect to this amount.

As discussed in Note 3 to the financial statements, a legal suit has been filed against a supplier for the recovery of a loan for \$1.7 million. The ultimate outcome of the litigation is uncertain at this time.

In my opinion, except for the effect of any adjustments which might have been required had I been able to verify inventories and progress payments, as referred to above, and subject to the outcome of the litigation mentioned in the preceding paragraph, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes in accounting policy as referred to in Notes 2, 4 and 6 to the financial statements, on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada

## Appendix 3

## Supply Revolving Fund

(Authorized by Supply and Services Vote L6d, Appropriation Act No. 1, 1975 as amended)

## BALANCE SHEET MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
<b>Current</b>			<b>Current</b>		
Accounts receivable . . . . .	\$ 57,605,891	\$54,264,984	Accounts payable and accrued liabilities . .	\$ 21,039,202	\$21,864,226
Current portion of EDP equipment contracts receivable . . . . .	2,859,694		Due to Consolidated Revenue Fund . . . .	4,542,090	1,050,304
Other current assets . . . . .	115,751	170,122	Customers' deposits . . . . .	503,751	492,296
Acquisition contract fees . . . . .	14,792,238		Deferred subscription revenue . . . . .	571,666	471,053
Inventories			Deferred acquisition service revenue . . . .	14,792,238	
Stocked item supply . . . . .	12,895,973	11,632,633	Current portion of long-term debt (Note 4)	3,882,632	461,989
Printing work in progress . . . . .	1,521,455	1,619,104		45,331,579	24,339,868
Printing materials & supplies . . . . .	1,389,050	1,409,651	Long-term debt (Note 4)		
Publications . . . . .	2,527,800	2,460,009	Advances from Canada for working capital .	46,618,727	45,148,829
	93,707,852	71,556,503	Less: Funds for replacement of capital facilities . . . . .	170,946	432,856
<b>Fixed</b>				46,447,781	44,715,973
At appraised value . . . . .	3,494,771	3,699,847	Advances from Canada for fixed assets and EDP equipment (Net of current portion) .	6,412,580	2,076,361
At cost . . . . .	10,933,328	7,591,033		52,860,361	46,792,334
	14,428,099	11,290,880	<b>EQUITY OF CANADA</b>		
Less: accumulated depreciation . . . . .	5,862,539	4,808,741	Contributed capital . . . . .	4,159,269	4,103,223
	8,565,560	6,482,139	Retained earnings . . . . .	3,000,000	2,803,218
<b>Other long-term assets</b>				7,159,269	6,906,441
EDP equipment contracts receivable net of current portion . . . . .	3,077,796				
Crown copyrights at nominal value . . . . .	1	1			
	\$105,351,209	\$78,038,643		\$105,351,209	\$78,038,643

The accompanying notes are an integral part of the financial statements.

Certified correct:

D. H. BEATTY  
Acting ComptrollerJ. M. DESROCHES  
Deputy Minister of Supply



## Appendix 3—Continued

## Supply Revolving Fund—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Sales of products and services		
Printing products purchased from commercial suppliers	\$56,336,256	\$53,236,864
Printing produced in government-owned facilities	42,169,614	37,177,872
Publications	5,126,640	4,824,620
Acquisition services	56,180,491	48,353,636
Transportation—freight, travel and removal	53,514,437	51,003,096
Stocked items supply	43,524,059	45,706,354
Other services	5,631,867	6,424,994
	262,483,364	246,727,436
Expenses (including depreciation of \$1,345,629 in 1977; \$1,328,503 in 1976)		
Cost of sales	173,528,035	166,750,828
Administrative and general expenses	83,238,147	76,552,071
Interest	3,978,310	4,786,544
	260,744,492	248,089,443
Less: Recovered from Supply and Services Vote 5 in 1977 (Labour Vote 10 in 1976) for free and subsidized distribution	3,000,000	2,500,000
	257,744,492	245,589,443
Income for the year	\$ 4,738,872	\$ 1,137,993

The accompanying notes are an integral part of the financial statements.

Note: For combination purposes, sales and cost of sales in the amount of \$27,766,066 (\$26,784,878 in 1976) have been eliminated. Of this amount \$11,123,729 (\$9,629,712 in 1976) relates to printing products purchased from commercial suppliers and \$4,486,904 (\$4,171,666 in 1976) relates to printing produced in government-owned facilities.

## PUBLISHING OPERATIONS

STATEMENT OF OPERATIONS FOR THE  
YEAR ENDED MARCH 31, 1977

	1977	1976
Income		
Sales of publications	\$5,181,235	\$4,882,598
Expenses		
Direct cost of publications	3,354,928	2,882,958
Warehousing, distribution and mail order operations	3,585,145	3,301,326
Marketing operations	369,252	239,961
Bookstore operations	659,274	929,298
Publishing satellite		122,566
Co-publishing	57,536	31,561
Administration	1,223,900	653,274
Interest	145,873	206,647
Loss on disposal of fixed assets	70,411	
Depreciation	9,015	11,789
	9,475,334	8,379,380
Less: Recovered from Supply and Services Vote 5 in 1977 (Labour Vote 10, 1976) for free and subsidized distribution	3,000,000	2,500,000
	6,475,334	5,879,380
Loss for the year	\$1,294,099	\$ 996,782

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of year as previously reported	\$3,000,000	\$3,180,951
Less: Opening deficit of the Publishing Revolving Fund combined with the Supply Revolving Fund (Note 5)	196,782	309,113
As restated	2,803,218	2,871,838
Add: Income for the year	4,738,872	1,137,993
Recovery from Treasury Board Vote 5b		1,109,113
	7,542,090	5,118,944
Deduct: Transfer to Consolidated Revenue Fund	4,542,090	2,315,726
Balance, end of year	\$3,000,000	\$2,803,218

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977
Funds provided	
Income for the year	\$ 4,738,872
Add: Items not requiring an outlay of funds	
Depreciation	1,345,629
Loss on disposal of fixed assets	68,285
	6,152,786
Advances from Canada for fixed assets	9,951,290
Net increase in advances from Canada	1,731,808
Increase in contributed capital	56,046
Repayment of EDP equipment contracts receivable	1,734,115
Current portion of EDP equipment contracts receivable	2,859,694
	22,485,739
Funds applied	
Transfer to Consolidated Revenue Fund	4,542,090
Acquisition of fixed assets	3,497,335
EDP equipment contracts receivable	7,671,605
Repayment of advances from Canada	2,194,428
Current portion of advances from Canada	3,420,643
	21,326,101
Increase in working capital	1,159,638
Working capital, beginning of year	47,216,635
Working capital, end of year	\$48,376,273

The accompanying notes are an integral part of the financial statements.

Note: The 1976 comparative figures have not been provided as the opening working capital position of the Fund for 1976 did not include the Publishing Revolving Fund.



## Appendix 3—Continued

## Supply Revolving Fund—Continued

STATEMENT OF CONTRIBUTED CAPITAL  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of year as previously reported	\$3,970,304	\$3,970,304
Add: Opening contributed surplus of Publishing Revolving Fund combined with Supply Revolving Fund	132,919	132,919
As restated	4,103,223	4,103,223
Add: Fixed assets transferred during the year to the Supply Revolving Fund at appraised value	56,046	
Balance, end of year	\$4,159,269	\$4,103,223

The accompanying notes are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS  
MARCH 31, 1977

	1977	1976
Net advances from Canada per balance sheet	\$46,447,781	\$44,715,973
Deduct: Funds received after March 31, but recorded in the Consolidated Revenue Fund as repayment of advances at that date	52,563,198	42,431,943
	(6,115,417)	2,284,030
Add: Payments made after March 31, but recorded in the Consolidated Revenue Fund as advances at that date	16,954,534	9,995,856
Working capital advance per Public Accounts	\$10,839,117	\$12,279,886

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Purpose and authority

The objective of the Fund is to acquire and provide, in the most economical manner, goods, printing, publishing and related services required by departments and agencies taking into account the contribution of procurement to the realization of national objectives.

The Supply Revolving Fund was authorized by Supply and Services Vote L6d, Appropriation Act No. 1, 1975. Treasury Board authorized that the operations of the Supply Revolving Fund and the Printing Revolving Fund be combined, effective April 1, 1975. Treasury Board authorized that the operations of the Supply Revolving Fund and the Publishing Revolving Fund be combined effective April 1, 1976. The resulting combined fund is under the Supply Revolving Fund.

The Supply Revolving Fund authority for utilization of funds amounts to \$75,000,000 in total. Separate legislation and authorities of the Printing and Publishing Revolving Funds have been deleted.

Treasury Board has set a limit on retained earnings which the Supply Revolving Fund can carry; amounts in excess of \$3,000,000 are required to be remitted to the Consolidated Revenue Fund within 30 days of March 31. In that connection, \$4,542,090 was transferred to the Consolidated Revenue Fund on August 3, 1977.

## 2. Significant accounting policies

## (a) Recording of revenue and expense

Revenue and expense are recorded on the accrual basis of accounting with the following variations:

- (i) The accrual policy for recording certain revenue in the Science and Engineering Procurement Service is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching costs and revenue. Contracts ranging in value from \$200,000 to \$1,000,000 require 18 months on average to complete and revenue is recorded evenly over 18 months commencing the month the contract is awarded. Contracts with a value in excess of \$1,000,000 require 36 months on average to complete and revenue is recorded evenly over 36 months commencing the month the contract is awarded. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project.

Management recognizes that some revenue is earned prior to the contract award date but is of the opinion that the accounting principle of matching costs and revenue is not seriously violated since on average, revenue will be accruing on other contracts that have been completed.

In previous years the Fund did not recognize the deferred acquisition revenue on the Balance Sheet. In the current year, however, the deferred portion of the revenue, amounting to \$14.8 million, has been recorded.

- (ii) Vacation pay and employment termination benefits are expensed in the period in which the payments are made. The unaccrued liability at March 31, 1977 has not been determined by the Department, which is awaiting Treasury Board direction on this matter.

## (b) Basis of presentation

The Supply Revolving Fund includes the operations of several previously independent revolving funds, including General Supply, Printing and Publishing. Sales and cost of sales in the amount of \$27,766,066 (\$26,784,878 in 1976) between these funds have been eliminated in the Statement of Operations. In addition, some fund entities have recorded inventory purchased from other funds at March 31, 1977. The gross margin included in these inventories amounts to \$64,949 at March 31, 1977 which has also been eliminated.

## (c) Depreciation

Depreciation is calculated on a straight-line basis over the estimated useful life of the fixed assets, generally 5 to 10 years.

## (d) Inventories

Inventory of supplies, publications and printing raw materials and supplies are valued at the lower of cost and replacement cost. Inventories of printing work in process are valued at the lower of cost and net realizable value.

## (e) EDP equipment contracts receivable

Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund, for a one year trial period, to purchase through a Capital Loan Vote designated EDP equipment approved by Treasury Board for client departments. The capital, interest, and any other costs are recovered from departments over a one to five-year period.

## Appendix 3—Continued

## Supply Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS—Concluded

These transactions have been recorded as accounts receivable (title to the equipment remains with the Supply Revolving Fund) and the original cost of the equipment, less capital repayments due or paid by client departments to March 31, 1977, has been shown as current and long-term assets on the Balance Sheet.

## 3. Inventory located at Goose Bay

Responsibility for inventory located at Goose Bay, Labrador, was assumed by the Supply Revolving Fund in July 1976. A portion of this inventory was previously owned by the United States Air Force and was completely counted under the supervision of the Department of Supply and Services in May 1976, prior to the takeover. The remaining inventory, assumed from the Ministry of Transport, was test counted by the Department of Supply and Services at the time of the takeover.

As at March 31, 1977, the inventory located at Goose Bay amounted to approximately \$1.9 million. No further physical inventory has been taken at this location; however, it is management's intention to conduct a complete physical inventory at the close of the shipping season, approximately October 1977.

## 4. Long-term debt

	1977	1976
(a) Advances from Canada for working capital . . . . .	\$46,618,727	\$45,148,829
The Supply Revolving Fund is authorized to borrow from the Consolidated Revenue Fund amounts not exceeding \$75,000,000 for operations. Interest on the outstanding balance is calculated monthly at 8 7/8% per annum.		
(b) Funds for replacement of capital assets . . . . .	(170,946)	(432,856)
The Supply Revolving Fund repays capital loans and may purchase fixed assets through the Consolidated Revenue Fund, to the extent of depreciation on fixed assets charged to operations. These amounts represent the remaining funds at March 31 available for this purpose.		
Net Working Capital Advance	46,447,781	44,715,973

(c) Advances from Canada for fixed assets and EDP equipment . . . . .	10,295,212	2,538,350
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These amounts have been authorized by the Treasury Board for the purchase of fixed assets. Interest is calculated monthly on the outstanding balance at varying rates (7-10%). The advances are repayable as follows:

1978 . . . . .	\$ 3,882,632
1979 . . . . .	1,802,089
1980 . . . . .	1,738,761
1981 . . . . .	1,619,673
1982 . . . . .	1,252,057
	<u>\$10,295,212</u>

(d) Current portion . . . . .	(3,882,632)	(461,989)
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These amounts must be paid from April 1 to March 31, of the following year and are reflected as a current liability.

Net long-term debt . . . . .	<u>\$52,860,361</u>	<u>\$46,792,334</u>
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## 5. Merging of the Supply Revolving Fund and the Publishing Revolving Fund

Supplementary Estimates (D) 1976-77 provided for the transfer of a Publishing Revolving Fund operating loss, not exceeding \$1,500,000 to the Supply Revolving Fund. The effect of this is to decrease reported retained earnings at March 31, 1975 by \$309,113 and to decrease reported retained earnings at March 31, 1976 by \$196,782 for comparative purposes. A separate Statement of Operations of the Publishing Operations for the year ending March 31, 1977 has been provided.

## 6. Restatement of prior year's figures

The 1976 figures have been restated to conform with the presentation followed in 1977. In addition, the 1976 comparative figures for the Statement of Changes in Financial Position have not been provided as the opening working capital position of the Fund for 1976 does not include the Publishing Revolving Fund.

**Appendix 3—Concluded****Supply Revolving Fund—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
July 14, 1977

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,  
MINISTER OF SUPPLY AND SERVICES  
OTTAWA, ONTARIO

I have examined the balance sheet of the Supply Revolving Fund as at March 31, 1977 and the statements of operations, retained earnings, changes in financial position and contributed capital for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances except that I was unable to satisfy myself as to the amount of the inventory described in Note 3 to the financial statements.

As disclosed in Note 2(a)(i), revenue arising from the negotiation and administration of certain acquisition contracts on behalf of departments and agencies is recorded evenly over periods of up to 36 months after the date of contract award. The period in which revenues are recognized does not necessarily correspond to the period in which costs related to the same contracts are included in the accounts. Costs, including those arising prior to the awarding of contracts, are charged to expense in the year in which they are incurred. At March 31, 1977, deferred acquisition service revenue arising from the application of this recording method amounted to \$14.8 million and included amounts which should have been recognized as revenue during the year. The Fund has not determined the extent of overstatement of deferred acquisition service revenue and the corresponding understatement of retained earnings on the balance sheet.

In my opinion, except for the failure to recognize earned revenue as described in the preceding paragraph, and except for any adjustment that would have been required had I been able to verify the inventory located at Goose Bay, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the change in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change resulting from the recording on the balance sheet of deferred acquisition revenue as referred to in Note 2(a)(i), on a basis consistent with that of the preceding year.

J. J. MACDONELL  
*Auditor General of Canada*

## Appendix 4

## Expositions Revolving Fund

(Authorized by Supply and Services Vote L149 b, Appropriation Act No. 1, 1970)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
<b>Current</b>			<b>Current</b>		
Accounts receivable . . . . .	\$2,077,780	\$608,813	Accounts payable and accrued liabilities . . . .	\$1,418,996	\$601,679
Inventories . . . . .			Due to Government of Canada . . . . .		153,907
Production materials . . . . .	69,775	83,732		1,418,996	755,586
Work in process . . . . .	9,551	45,335	<b>Long-term</b>		
	2,157,106	737,880	Advances from (Loans to) Canada for working capital (Note 4) . . . . .	833,805	(195,241)
<b>Fixed</b>				2,252,801	560,345
Machinery, equipment, furniture and fixtures . . .	353,250	365,420	<b>EQUITY OF CANADA</b>		
Less: accumulated depreciation . . . . .	218,801	206,602	Contributed capital . . . . .	336,353	336,353
	134,449	158,818	Deficit . . . . .		
				38,754	336,353
	\$2,291,555	\$896,698		\$2,291,555	\$896,698

The accompanying notes are an integral part of the financial statements.

Certified correct

D. H. BEATTY  
*Acting Comptroller*J. M. DESROCHES  
*Deputy Minister of Supply*STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Sale of exhibitions and display . . . . .	\$6,179,068	\$7,780,910
Cost of sales (Note 6)		
Direct project cost . . . . .	3,799,537	4,419,016
Indirect cost . . . . .	4,441,346	4,059,002
	8,240,883	8,478,018
Decrease (increase) in work in process inventory . . . . .	35,784	(33,762)
	8,276,667	8,444,256
Loss for the year . . . . .	\$2,097,599	\$ 663,346

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of year . . . . .	\$ 2,097,599	\$ 732,747
Loss for the year . . . . .		663,346
	2,097,599	1,396,093
Recovery from—Supply and Services Vote 5d . . .	(1,800,000)	(850,000)
—Labour Vote 18a . . . . .		(700,000)
	297,599	(153,907)
Due to Government of Canada for amounts drawn in excess of deficit . . . . .		153,907
Balance, end of year . . . . .	\$ 297,599	\$

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Funds provided</b>		
Advances from Canada . . . . .	\$1,029,048	\$
Recovery from—Supply and Services Vote 5d . .	1,800,000	850,000
—Labour Vote 18a . . . . .		700,000
	2,829,048	1,550,000
<b>Funds applied</b>		
Loss for the year . . . . .	2,097,599	663,346
Less: items not requiring an outlay of funds		
Depreciation . . . . .	35,632	40,509
Reduction of fixed assets book value to physical count . . . . .	32,397	
	2,029,570	622,837
Purchase of fixed assets . . . . .	43,662	20,402
Repayment of advances from Canada . . . . .		654,193
Due to Government of Canada for amounts drawn in excess of deficit . . . . .		153,907
	2,073,232	1,451,339
Increase in working capital . . . . .	755,816	98,661
Working capital (deficiency), beginning of year .	(17,706)	(116,367)
Working capital (deficiency), end of year . . . .	\$ 738,110	\$ (17,706)

The accompanying notes are an integral part of the financial statements.



Appendix 4—Continued

Expositions Revolving Fund—Continued

ADVANCES FROM (LOANS TO) CANADA FOR WORKING CAPITAL RECONCILIATION WITH PUBLIC ACCOUNTS MARCH 31, 1977		
	1977	1976
Per balance sheet	\$ 833,805	\$ (195,241)
Deduct: funds received after March 31, but recorded by Canada as repayment of advances at that date	2,188,675	
	(1,354,870)	(195,241)
Add: payments made after March 31, but recorded by Canada as advances at that date	1,296,201	
Per Public Accounts	\$ (58,669)	\$ (195,241)

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977

1. Purpose and authority
- The objective of the Fund is to acquire and provide, in the most economical manner, exhibit and display services required by departments and agencies taking into account the contribution of procurement to the realization of national objectives.
- The Expositions Revolving Fund was authorized by Supply and Services Vote L149b, Appropriation Act No. 1, 1970 with authority to draw funds up to \$1,750,000 as an advance for working capital.
2. Significant accounting policies
- (a) Recording of revenue and expense
- Revenue and expense are recorded on the accrual basis of accounting with the exception that vacation pay and employment termination benefits are expensed in the period in which the payments are made. The unaccrued liability at March 31, 1977 has not been determined by the Fund which is awaiting Treasury Board direction on this matter.
- (b) Depreciation
- Depreciation is calculated on a straight line basis over the estimated useful life of the fixed assets, generally 5 to 10 years. No depreciation is taken on fixed assets in the year of acquisition and full year's depreciation is taken in the year of disposal.
- (c) Inventories
- Inventories of production materials are valued at the lower of cost and replacement cost. Inventories of work in process are valued at the lower of cost and net realizable value.
3. Working capital
- Payments made and receipts received in the three months following March 31, 1976 were recorded as reductions of accounts payable and accounts receivable as at March 31, 1976. To be consistent with departmental policy, for the year ended March 31, 1977 no payments made or receipts received after the year-end have been reflected in the accounts as reductions of payables or receivables.

4. Long-term debt
- |  | 1977        | 1976         |
|--|-------------|--------------|
| (a) Advances from (Loans to) Canada for working capital  | \$1,008,670 | \$ ( 42,124) |
| The Expositions Revolving Fund is authorized to borrow from the Consolidated Revenue Fund amounts not exceeding \$1,750,000 for operations. Interest on the outstanding balance is calculated monthly at 8 7/8% per annum.   |             |              |
| (b) Funds for replacement of capital assets  | (174,865)   | (153,117)    |
| The Expositions Revolving Fund may pay capital loans and may purchase fixed assets through the Consolidated Revenue Fund, to the extent of depreciation on fixed assets charged to operations. These amounts represent the remaining funds at March 31 available for this purpose. |             |              |
| Net Working Capital Advance  | \$ 833,805  | \$ (195,241) |
5. Restatement of prior year's figures
- Except as stated in Note 3 above, the 1976 figures have been restated to conform with the presentation followed in 1977.
6. Cost of sales
- Included in cost of sales are the following amounts:
- |              | 1977      | 1976      |
|--------------|-----------|-----------|
| Depreciation | \$ 35,632 | \$ 40,509 |
| Interest     | 139,134   | 109,369   |

## Appendix 4—Concluded

## Expositions Revolving Fund—Concluded

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
August 14, 1977

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,  
MINISTER OF SUPPLY AND SERVICES,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Expositions Revolving Fund as at March 31, 1977, and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, except for the departure from accrual accounting disclosed in Note 2(a), these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year except as described in Note 3 to the financial statements.

J. J. MACDONELL  
*Auditor General of Canada*





# SECTION 26

## 1976-77 PUBLIC ACCOUNTS

### Transport

Department  
Air Canada  
Atlantic Pilotage Authority  
Canadian National Railways  
Canadian Transport Commission  
Great Lakes Pilotage Authority Ltd.  
Laurentian Pilotage Authority  
National Harbours Board  
Northern Transportation Company Limited  
Pacific Pilotage Authority  
St. Lawrence Seaway Authority

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# **TRANSPORT**

## **DEPARTMENT**

### **Objectives**

#### **HEADQUARTERS PROGRAM**

- To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors; to provide central executive direction in the areas of policy, planning, finance and personnel management to all components of the Ministry; and to co-ordinate their operations and to provide them with efficient advisory and administrative support services.

#### **MARINE, AIR AND SURFACE TRANSPORTATION PROGRAMS**

- To foster the optimum development of these modes of transport and, where required, to provide facilities and services, consistent with safety and the protection of the environment, on a cost-recoverable basis to the maximum extent practicable.

#### **Atlantic Pilotage Authority**

#### **Great Lakes Pilotage Authority, Ltd.**

#### **Laurentian Pilotage Authority**

#### **Pacific Pilotage Authority**

### **Objective**

- To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the Authorities on a cost-recoverable basis to the maximum practicable extent.

## **Canadian Transport Commission**

### **Objective**

- To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and participation in policy development, and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

## **National Harbours Board**

### **Objective**

- This program contributes to the objective of the Marine Transportation Program.

## **Northern Transportation Company Limited**

### **Objective**

- To provide a general transportation service throughout Northern Canada and The Arctic, together with related intermodal services.

## **St. Lawrence Seaway Authority**

### **Objective**

- This program contributes to the objectives of the Marine Transportation Program.

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Note: In 1976-77 expenditures in respect of certain responsibilities for Goose Bay were transferred from this department to the Department of Public Works.

For comparative purposes the 1975-76 figures have been adjusted.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department</b>				
<b>HEADQUARTERS PROGRAM</b>				
1 Operating expenditures, the grants listed in the Estimates, contributions and reimbursement of the Ministry of Transport Revolving Fund in the amount of \$200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year . . . . .	\$45,407,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism . . . . .	994,500 00			
	46,401,500 00	39,491,589 67	6,909,910 33	32,070,043 87
5 Capital expenditures . . . . .	14,792,000 00	10,901,921 88	3,890,078 12	3,538,577 29
Stat. Minister of Transport—Salary and motor car allowance . . . . .	21,999 84	21,999 84		25,655 79
Stat. Contributions to employee benefit plans . . . . .	2,190,000 00	2,190,000 00		1,734,000 00
Stat. Refunds of amounts credited to revenue in previous years . . . . .	143,590 40	143,590 40		47,620 67
	63,549,090 24	52,749,101 79	10,799,988 45	37,415,897 62
<b>MARINE TRANSPORTATION PROGRAM</b>				
10 Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year . . . . .	\$156,518,000 00			
10d To authorize the transfer of \$2,795,999 from Transport Vote 15, Appropriation Act No. 3, 1976, for the purpose of this Vote . . . . .	1 00			
Transfer from Vote 15 . . . . .	2,795,999 00			
Transfer from Treasury Board Vote 17c employment creating projects . . . . .	624,000 00			
	159,938,000 00	151,961,057 78	7,976,942 22	135,239,803 88
15 Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies . . . . .	\$ 71,833,000 00			
Less transfer to Vote 10 . . . . .	2,795,999 00			
	69,037,001 00	61,046,623 04	7,990,377 96	41,613,188 26
Stat. Contributions to employee benefit plans . . . . .	9,055,000 00	9,055,000 00		8,493,000 00
Stat. Refunds of amounts credited to revenue in previous years . . . . .	1,057 99	1,057 99		1,588 15
Expenditures from appropriations not required for 1976-77 . . . . .				748,162 94
	238,031,058 99	222,063,738 81	15,967,320 18	186,095,743 23
<b>AIR TRANSPORTATION PROGRAM</b>				
20 Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the Air Transportation Tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund; and to authorize the payment of commission for revenue collection pursuant to the Aeronautics Act . . . . .	\$213,659,000 00			
20d To authorize the transfer of \$2,130,999 from Transport Vote 40, Appropriation Act No. 3, 1976, for the purposes of this Vote . . . . .	1 00			
Transfer from Vote 40 . . . . .	2,130,999 00			
Transfer from Treasury Board Vote 17c employment creating projects . . . . .	3,093,000 00			
	218,883,000 00			
Less transfer to Vote 10, Department of Public Works . . . . .	7,255,000 00			
	211,628,000 00	206,822,992 67	4,805,007 33	182,736,543 85

## Appropriations and Expenditures—Continued

Vote				
	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Department—Continued</b>				
<b>AIR TRANSPORTATION PROGRAM—Concluded</b>				
25 Capital expenditures including contributions towards construction done by local or private authorities . . . . .	\$143,452,000 00			
25d To authorize the transfer of \$8,999,999 from Transport Vote 45, Appropriation Act No. 3, 1976, for the purposes of this Vote . . . . .	1 00			
Transfer from Vote 45 . . . . .	8,999,999 00			
Transfer from Treasury Board Vote 17c employment creating projects . . . . .	289,000 00			
	152,741,000 00	145,527,142 14	7,213,857 86	104,883,393 17
30 The grants listed in the Estimates and contributions . .	\$ 6,652,000 00			
30d To authorize the transfer of \$2,761,999 from Transport Vote 50, Appropriation Act No. 3, 1976, for the purposes of this Vote . . . . .	1 00			
Transfer from Vote 50 . . . . .	2,761,999 00			
	9,414,000 00	9,107,388 05	306,611 95	8,332,411 24
Stat. Contributions to employee benefit plans . . . . .	21,238,000 00	21,238,000 00		20,309,000 00
Stat. Federal court awards . . . . .	3,303,057 56	3,303,057 56		
	398,324,057 56	385,998,580 42	12,325,477 14	316,261,348 26
<b>SURFACE TRANSPORTATION PROGRAM</b>				
40 Operating expenditures, including payments in respect of the deficits of the Digby—Saint John ferry service, and payment to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1976 of the following ferry services:				
Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A. . . . .	\$128,039,000 00			
40d To extend the purposes of Transport Vote 40, Appropriation Act No. 3, 1976, to include payments in respect of the deficits of the Digby—Saint John Ferry Service and payment to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1976 of the following Ferry Services:				
Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.—New England States, U.S.A. . . . .	1 00			
	128,039,001 00			
Less transfer to Vote 20 . . . . .	2,130,999 00			
	125,908,002 00	99,502,912 66	26,405,089 34	107,669,833 10
45 Capital expenditures, including expenditures on works on other than federal property . . . . .	\$ 28,590,000 00			
Less transfer to Vote 25 . . . . .	8,999,999 00			
	19,590,001 00	10,594,441 69	8,995,559 31	16,029,447 87
50 Contributions and authority to make commitments not exceeding \$21,500,000 during the current fiscal year for payments pursuant to Part I and II of the Railway Relocation and Crossing Act; payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1976 \$50 per month instead of \$20 per month as fixed by the said Act . . . . .	\$121,248,000 00			
Less transfer to Vote 30 . . . . .	2,761,999 00			
	118,486,001 00	117,613,871 16	872,129 84	52,190,975 10
51b Payment to Alberta, in accordance with terms and conditions approved by the Governor in Council, in respect of the maintenance of the domestic oil price . . . . .	20,000,000 00	20,000,000 00		



## Appropriations and Expenditures—Continued

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
Department—Concluded				
SURFACE TRANSPORTATION PROGRAM—Concluded				
52d With respect to surface transportation:				
(a) to deem VIA Rail Canada Inc., a railway company incorporated pursuant to Section 11 of the Railway Act,				
(b) to authorize, subject to the approval of the Minister, VIA Rail Canada Inc. and any railway company to enter into contracts for the purpose of providing a unified management and control of rail passenger services in Canada; and				
(c) to authorize the Minister subject to such terms and conditions as the Governor in Council may prescribe by regulations				
(i) to enter into a contract with VIA Rail Canada Inc. with respect to				
(a) the provision, management, or the operation of selected rail passenger services in such a manner as to improve efficiency, effectiveness and economy in rail passenger services in Canada;				
(b) the reimbursement of the net cost to the corporation of operating a rail passenger service in accordance with the provisions of the contract;				
(c) incentive payments for the efficient operation of the rail passenger services in accordance with the provisions of the contract;				
(ii) to reimburse, out of monies to be appropriated by Parliament, a railway company for the prescribed portion of the cost incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service provided that the aggregate of the amounts payable annually pursuant to this authority for the purposes set out in Clauses (b) and (c) does not exceed \$240,000,000 . . . . .	1 00		1 00	
Stat. Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal . .	1,341,216 82	1,341,216 82		1,142,388 37
Stat. Contributions to employee benefit plans . . . . .	465,000 00	465,000 00		415,000 00
	285,790,221 82	249,517,442 33	36,272,779 49	177,447,644 44
	985,694,428 61	910,328,863 35	75,365,565 26	717,220,633 55
Air Canada				
55 Payments to Air Canada for reimbursement of interest on loans provided for the construction of a line maintenance hangar at Winnipeg, Manitoba under an agreement approved by the Governor in Council . . .	975,000 00	437,500 00	537,500 00	
Atlantic Pilotage Authority				
65 Payment to the Atlantic Pilotage Authority upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1976 to March 31, 1977 . . . . .				\$1,369,000 00
65d To authorized the transfer of \$591,999 from Transport Vote 115, Appropriation Act No. 3, 1976, for the purposes of this Vote . . . . .	1 00			
Transfer from Vote 115 . . . . .	591,999 00			
	1,961,000 00	1,961,000 00		1,930,000 00
Canadian National Railways				
Expenditures from appropriations not required for 1976-77 . . . . .				16,367,907 00

## Appropriations and Expenditures—Continued

Vote			1976-77	1976-77	Unexpended	1975-76
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
<b>Canadian Transport Commission</b>						
80	Operating expenditures	\$21,242,000 00				
	80b	1,000,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	130,200 00				
			22,372,200 00	18,385,122 83	3,987,077 17	17,980,868 37
85	Contributions and to provide that subsection (2) of section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection (1) of section (6) of that Act		37,042,000 00	34,667,493 35	2,374,506 65	44,334,712 77
Stat.	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act		280,909,197 88	280,909,197 88		326,168,637 68
Stat.	Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act		27,069,673 31	27,069,673 31		23,692,377 81
Stat.	Contributions to employee benefit plans	1,652,000 00		1,652,000 00		1,662,000 00
Stat.	Refunds of amounts credited to revenue in previous years			40 89	40 89	22 07
			369,045,112 08	362,683,528 26	6,361,583 82	413,838,618 70
<b>Great Lakes Pilotage Authority, Ltd.</b>						
90	Payment to the Great Lakes Pilotage Authority, Ltd., upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1976 to March 31, 1977		1,296,000 00	1,073,629 14	222,370 86	1,216,150 92
<b>Laurentian Pilotage Authority</b>						
	Expenditures from appropriations not required for 1976-77					316,233 10
<b>National Harbours Board</b>						
95	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1976 in the operation of the Jacques Cartier Bridge, Montreal Harbour		2,758,000 00	2,758,000 00		1,285,349 00
96d	Payment to the National Harbours Board to be applied in respect of deficits incurred in the calendar year 1976 in the operation of the Ports of Halifax, Prince Rupert and Baie des Ha! Ha!—To authorize the transfer of \$566,099 from Transport Vote 115, Appropriation Act No. 3, 1976, for the purposes of this Vote	\$ 1 00				
	Transfer from Vote 115	566,099 00	566,100 00	563,751 00	2,349 00	818,209 00
97d	To authorize expenditures by the National Harbours Board, either by itself or on behalf of or in co-operation with others for the construction of retaining walls along the banks of the St. Charles River between the proposed dam at the mouth of the river and Scott Bridge at Quebec Harbour and for repairs to Pier 9, St. John's, Newfoundland, such amount to be credited to the National Harbours Board Special Account and to constitute an absolute grant without interest;—To authorize the transfer of \$188,999 from Transport Vote 115, Appropriation Act No. 3, 1976, for the purposes of this Vote	\$ 1 00				
	Transfer from Vote 115	188,999 00	189,000 00	189,712 09	-712 09	
100	Payment to the National Harbours Board for expenditures incurred in the provision of police and security services in support of the 1976 Olympic games		385,000 00	277,609 61	107,390 39	
			3,898,100 00	3,789,072 70	109,027 30	2,103,558 00

## Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
Northern Transportation Company Limited				
107b Payment to the Northern Transportation Company Limited to defray the excess of costs over revenues of the 1976 Keewatin Resupply operation	600,000 00	202,042 00	397,958 00	771,108 00
Pacific Pilotage Authority				
110 Payment to the Pacific Pilotage Authority, upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1976 to March 31, 1977	100,000 00	100,000 00		175,055 76
The St. Lawrence Seaway Authority				
DEEP WATERWAY PROGRAM				
115 Payments to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance to be applied by the Authority in payment of the excess of the expenditures over the revenues of the authority in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie . . . . . \$36,500,000 00				
Less transfer to:				
Vote 96d. . . . .	\$566,099 00			
Vote 97d. . . . .	188,999 00			
Vote 65 . . . . .	<u>591,999 00</u>			
	1,347,097 00			
	35,152,903 00	30,980,892 79	4,172,010 21	40,214,403 44
ENTRUSTED (NON-TOLL) CANALS PROGRAM				
120 Payments to The St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works . . . . .	1,575,000 00	1,390,577 12	184,422 88	1,361,050 85
Stat. Payments to The St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the Consolidated Revenue Fund . . . . .	98,642 47	98,642 47		66,548 27
	36,826,545 47	32,470,112 38	4,356,433 09	41,642,002 56
Total . . . . .	1,400,396,186 16	1,313,045,747 83	87,350,438 33	1,195,581,267 59

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department							
HEADQUARTERS . . . . .	1976-77	52,749	23		3,421		56,147
	1975-76	37,416	115		2,707		40,008
MARINE TRANSPORTATION . . . . .	1976-77	222,064	1,071		4,443	3,000	228,436
	1975-76	186,096	319		3,888	3,000	192,665
AIR TRANSPORTATION . . . . .	1976-77	385,999	8,797	10,394	12,590	13,850	393,248
	1975-76	316,261	633	5,954	11,247	13,850	334,771
SURFACE TRANSPORTATION . . . . .	1976-77	249,517	3,800		471		246,188
	1975-76	177,448	3,587		385		174,246
Total department . . . . .	1976-77	910,329	13,691	10,394	20,925	16,850	924,019
	1975-76	717,221	4,654	5,954	18,227	16,850	741,690
Air Canada . . . . .	1976-77	437					437
	1975-76						
Atlantic Pilotage Authority . . . . .	1976-77	1,961					1,961
	1975-76	1,930					1,930
Canadian National Railways . . . . .	1976-77						
	1975-76	16,368					16,368
Canadian Transport Commission . . . . .	1976-77	362,683	783		1,664		363,564
	1975-76	413,839	144		1,467		415,162
Great Lakes Pilotage Authority, Ltd. . . . .	1976-77	1,074					1,074
	1975-76	1,216					1,216
Laurentian Pilotage Authority . . . . .	1976-77						
	1975-76	316					316
National Harbours Board . . . . .	1976-77	3,789					3,789
	1975-76	2,103					2,103
Northern Transportation Company Limited . . . . .	1976-77	202					202
	1975-76	771					771
Pacific Pilotage Authority . . . . .	1976-77	100					100
	1975-76	175					175
St. Lawrence Seaway Authority							
DEEP WATERWAY . . . . .	1976-77	30,981					30,981
	1975-76	40,214					40,214
ENTRUSTED (NON-TOLL) CANALS . . . . .	1976-77	1,489	41				1,448
	1975-76	1,428	10				1,418
Total St. Lawrence Seaway Authority . . . . .	1976-77	32,470	41				32,429
	1975-76	41,642	10				41,632
Grand total . . . . .	1976-77	1,313,045	14,515*	10,394	22,589	16,850	1,327,575
	1975-76	1,195,581	4,808	5,954	19,694	16,850	1,221,363

\* Does not include the following "Return on Investments" credited to revenue (in thousands of dollars): Canadian National Railways \$104,332, Air Canada \$31,958, National Harbours Board \$3,459, Northern Transportation Company Limited \$2,702, St. Lawrence Seaway Authority \$22,014, various harbour commissions \$403, other \$7,718.

## Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Department</b>								
<b>HEADQUARTERS PROGRAM</b>								
Executive	1,343	1,217		3			1,343	1,220
Planning, research and development	23,201	16,616	15	68	1,790	1,605	25,006	18,289
Administration and common services	20,049	21,206	300	282			20,349	21,488
Transportation training	5,109	4,719	14,477	10,849			19,586	15,568
Arctic transportation agency	566	497		1			566	498
	50,268	44,255	14,792	11,203	1,790	1,605	66,850	57,063
<i>Less: receipts and revenues credited to the vote</i>	3,300	4,314					3,300	4,314
	46,968	39,941	14,792	11,203	1,790	1,605	63,550	52,749
<i>Less: receipts credited to revenue</i>		23						23
<i>Add: services provided by other departments</i>	3,421	3,421					3,421	3,421
Total cost of program	50,389	43,339	14,792	11,203	1,790	1,605	66,971	56,147
<b>MARINE TRANSPORTATION PROGRAM</b>								
Administration	11,743	14,381			45	45	11,788	14,426
Terminal facilities	1,263	1,290	1,540	899			2,803	2,189
Way facilities	153,623	145,961	66,301	59,908	3	3	219,927	205,872
Marine safety	9,492	8,884	1,196	240	31	30	10,719	9,154
Contributions to employee benefit plans	9,055	9,055					9,055	9,055
	185,176	179,571	69,037	61,047	79	78	254,292	240,966
<i>Less: receipts and revenues credited to the vote</i>	16,261	18,632					16,261	18,632
	168,915	160,939	69,037	61,047	79	78	238,031	222,064
<i>Less: receipts credited to revenue</i>		1,071						1,071
<i>Add: services provided by other departments</i>	4,443	4,443					4,443	4,443
<i>accommodation provided by this department</i>	3,000	3,000					3,000	3,000
Total cost of program	176,358	167,311	69,037	61,047	79	78	245,474	228,436
<b>AIR TRANSPORTATION PROGRAM</b>								
Airports and associated ground services	95,455	92,045	118,043	102,173	8,566	8,377	222,064	202,595
Air navigational services	176,689	176,480	57,273	37,225	787	678	234,749	214,383
Regulatory services	28,667	29,982	396	4,607	61	52	29,124	34,641
Construction services	8,929	9,058	2,042	1,553			10,971	10,611
Administration	18,683	21,304	854	522			19,537	21,826
Contributions to employee benefit plans	21,238	21,238					21,238	21,238
	349,661	350,107	178,608	146,080	9,414	9,107	537,683	505,294
<i>Less: anticipated capital lapse</i>			25,315				25,315	
<i>receipts and revenues credited to the vote</i>	71,960	78,456					71,960	78,456
<i>amounts recoverable from atmospheric environment service</i>	8,391	8,391					8,391	8,391
<i>amounts recoverable from marine program</i>	18,748	18,182					18,748	18,182
<i>amounts recoverable from self-supporting airports and associated ground services (revolving fund)</i>	14,070	14,069					14,070	14,069
<i>amounts recoverable from Headquarters program</i>	875	197					875	197
	235,617	230,812	153,293	146,080	9,414	9,107	398,324	385,999
<i>Less: receipts credited to revenue</i>		8,797						8,797
<i>services provided to other departments</i>	10,394	10,394					10,394	10,394
<i>Add: services provided by other departments</i>	12,590	12,590					12,590	12,590
<i>accommodation provided by this department</i>	13,850	13,850					13,850	13,850
Total cost of program	251,663	238,061	153,293	146,080	9,414	9,107	414,370	393,248
<b>SURFACE TRANSPORTATION PROGRAM</b>								
Ferry services	114,058	89,156	13,945	6,322	750	750	128,753	96,228
Highways and motor carriers	1,106	1,010	1,500	1,059	62,447	61,953	65,053	64,022
Road and motor vehicle safety	8,048	4,941	4,095	3,213	275	268	12,418	8,422
Railways	1,223	2,717			68,228	67,877	69,451	70,594
Surface planning and urban applications	347	278					347	278
Administration	1,126	1,401	50		8,127	8,107	9,303	9,508
Contributions to employee benefit plans	465	465					465	465
	126,373	99,968	19,590	10,594	139,827	138,955	285,790	249,517
<i>Less: receipts credited to revenue</i>		3,800						3,800
<i>Add: services provided by other departments</i>	471	471					471	471
Total cost of program	126,844	96,639	19,590	10,594	139,827	138,955	286,261	246,188

## Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Air Canada</b>								
See Volume III for details								
<b>Canadian Transport Commission</b>								
Administrative and supporting services . . . . .	4,596	4,169	37	38			4,633	4,207
Regulatory and control . . . . .	10,620	10,516	51	61	345,021	342,646	355,692	353,223
Railway safety . . . . .	3,018	280	20				3,038	280
Research . . . . .	3,620	2,758	20	9			3,640	2,767
International relations . . . . .	388	552	2	2			390	554
Contributions to employee benefit plans . . . . .	1,652	1,652					1,652	1,652
	23,894	19,927	130	110	345,021	342,646	369,045	362,683
Less: receipts credited to revenue . . . . .		783						783
Add: services provided by other departments . . . . .	1,664	1,664					1,664	1,664
Total cost or program . . . . .	25,558	20,808	130	110	345,021	342,646	370,709	363,564
<b>National Harbours Board</b>								
Harbours . . . . .	951	841	189	190			1,140	1,031
Bridges and autoroutes . . . . .	2,758	2,758					2,758	2,758
Total cost of program . . . . .	3,709	3,599	189	190			3,898	3,789
<b>Northern Transportation Company Limited</b>								
Keewatin resupply deficit . . . . .	600	202					600	202
<b>St Lawrence Seaway Authority</b>								
<b>DEEP WATERWAY PROGRAM</b>								
Welland canal section . . . . .	35,153	30,981					35,153	30,981
<b>ENTRUSTED (NON-TOLL) CANALS PROGRAM</b>								
Administration, operation and maintenance . . . . .	1,737	1,566	12	4			1,749	1,570
Less: revenues of the corporation . . . . .	75	81					75	81
	1,662	1,485	12	4			1,674	1,489
Less: receipts credited to revenue . . . . .		41						41
Total cost of program . . . . .	1,662	1,444	12	4			1,674	1,448
<b>PILOTAGE AUTHORITIES PROGRAM</b>								
Atlantic Pilotage Authority . . . . .	1,961	1,961					1,961	1,961
Great Lakes Pilotage Authority, Ltd. . . . .	1,296	1,074					1,296	1,074
Pacific Pilotage Authority . . . . .	100	100					100	100
Total cost of program . . . . .	3,357	3,135					3,357	3,135



## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Department</b>			
<b>HEADQUARTERS PROGRAM</b>			
Grants in aid of transportation research to universities, other organizations, university students and other individuals	645	563	516
Contributions for the support of transportation studies at universities and other institutions	305	236	360
Contributions to provincial and municipal governments for research and demonstration projects	840	806	
	1,790	1,605	876
<b>MARINE TRANSPORTATION PROGRAM</b>			
Grants to institutions assisting sailors	12	12	12
Grant to the Canada Safety Council	2	2	2
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	3	3	2
Canada's share of the cost of the North Atlantic Ice Patrol	17	16	1
Contribution for a study on the port of Gros Cacouna	45	45	
Expenditures not required for the current year			25
	79	78	42
<b>AIR TRANSPORTATION PROGRAM</b>			
Grant to Royal Canadian Flying Clubs Association	10	10	10
Grants to flying clubs, schools and instructors	50	41	41
Contributions towards the operation of municipal or other airports	5,471	5,465	4,268
Contributions to assist in the establishment or improvement of local airports and related facilities	2,100	2,082	1,467
Contributions to assist in the construction of or improvements to facilities at feeder airports	525	471	148
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	766	667	504
Payments to an international agency for the operation and maintenance of the Aerosat Coordination Office	21	11	13
Contributions to Flight Safety Foundation	1	1	1
Operating subsidy - Toronto Island Airport	170	160	170
Ex-gratia payments to former owners of expropriated properties at Mirabel, Quebec	300	200	1,710
	9,414	9,108	8,332
<b>SURFACE TRANSPORTATION PROGRAM</b>			
Payments to Alberta, for transportation capital projects in accordance with terms and conditions approved by the Governor in Council, in respect of the domestic oil price	20,000	20,000	
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province	11,001	10,736	10,000
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of Alberta, Saskatchewan and Manitoba to assist in upgrading the primary highway network	26,930	26,702	21,875
Payments to for-hire highway transportation companies, non-federally regulated railway companies and water transportation companies whose tariffs are differentially related to railway tariffs for revenues foregone as a result of the 1973 and 1974 rail rate freeze under terms and conditions approved by the Governor in Council	4,506	4,505	1,821
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident countermeasure development program	17	11	28
Contribution to Roads and Transportation Association of Canada	90	90	90
Contribution to safety organizations to organize and execute projects to demonstrate the practicability of new techniques related to such problems as vehicle inspections, enforcement and design of roadway equipment, and to execute road safety educational or demonstration programs designed by the Federal government	168	167	
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Government of British Columbia to assist the British Columbia Railway Company in the construction and operation of certain rail lines in accordance with the terms and conditions contained in an agreement with the Government of British Columbia	54,000	54,000	
Payments pursuant to Parts I and II of the Railway Relocation and Crossing Act	11,108	11,029	1,094
Payments re grade separations not under Parts I and II of the Railway Relocation and Crossing Act	3,120	2,848	
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,036	1,017	934
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1976 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1976 \$50 per month instead of \$20 per month as fixed by the said Act	5,750	5,749	6,017
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	1,341	1,341	1,142
Contributions to the Association Québécoise du Transport et des routes Inc. Montréal re cost of publishing the Pavement Guide in french version	10	10	
Contributions towards the construction of a Ferry Terminal at Baie Comeau, Quebec	750	750	
Expenditures not required for the current year			10,333
	139,827	138,955	53,334
Total department	151,110	149,746	62,584

## Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Canadian Transport Commission</b>			
Maritime Freight Rates Act (R.S. c. M-3)			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1976:			
Canadian National Railway Company	13,834	13,834	13,116
Canada and Gulf Terminal Railway	106	103	75
Canadian Pacific Railway Company	1,157	1,157	1,162
Dominion Atlantic Railway	337	334	292
Devco Railway (Cumberland Railway Company)	1,512	1,511	1,044
Grand Falls Central Railway Company	25	21	197
Canadian Pacific Express Company Limited	144	143	134
	17,115	17,103	16,020
Payment of operating subsidies to regional air carriers	2,000	2,000	2,495
Steamship subventions for coastal services	17,927	15,564	15,805
Payments to railway and transportation companies of amounts determined pursuant to sections 256, 258, 261, 272 and 413 of the Railway Act (R.S. c. R-2)	280,909	**280,909	326,169
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act (R.S. c. A-18)	27,070	27,070	23,692
Expenditures not required for the current year			10,015
	327,906	325,543	378,176
	345,021	342,646	394,196
Grand total	496,131	492,392	456,780

\*\*Payments consisted of: Canadian National Railway Company Montreal Quebec \$190,546,030, Canadian Pacific Limited Montreal Quebec \$83,090,273, Northern Alberta Railway Company Edmonton Alberta \$6,225,251, Ontario Northland Transportation Commission North Bay Ontario \$803,813, Toronto, Hamilton and Buffalo Railway Company Hamilton Ontario \$243,831. Total \$280,909,198.

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Headquarters Program	Marine Transportation Program	Air Transportation Program	Surface Transportation Program
(1) Salaries and wages . . . . .	23,210 <b>22,688</b> <i>14,717</i>	90,991 <b>87,426</b> <i>79,286</i>	214,173 <b>214,635</b> <i>185,392</i>	4,630 <b>4,359</b> <i>3,533</i>
(1) Other personnel costs . . . . .	2,238 <b>2,190</b> <i>1,734</i>	10,279 <b>10,236</b> <i>9,437</i>	25,870 <b>26,040</b> <i>24,832</i>	477 <b>477</b> <i>425</i>
(2) Transportation and communications . . . . .	1,780 <b>1,884</b> <i>1,410</i>	8,663 <b>10,527</b> <i>8,154</i>	26,162 <b>29,334</b> <i>23,297</i>	556 <b>593</b> <i>529</i>
(3) Information . . . . .	1,582 <b>1,284</b> <i>1,262</i>	748 <b>720</b> <i>686</i>	595 <b>346</b> <i>168</i>	187 <b>157</b> <i>85</i>
(4) Professional and special services . . . . .	15,949 <b>12,064</b> <i>10,298</i>	35,158 <b>37,934</b> <i>31,938</i>	47,117 <b>47,422</b> <i>44,856</i>	7,067 <b>5,852</b> <i>4,564</i>
(5) Rentals . . . . .	1,686 <b>1,664</b> <i>1,444</i>	2,795 <b>2,872</b> <i>2,326</i>	1,875 <b>2,203</b> <i>1,910</i>	43 <b>42</b> <i>42</i>
(6) Purchased repair and upkeep . . . . .	1,184 <b>810</b> <i>1,236</i>	12,865 <b>11,097</b> <i>7,760</i>	4,946 <b>6,001</b> <i>2,901</i>	140 <b>99</b> <i>206</i>
(7) Utilities, materials and supplies . . . . .	1,298 <b>1,536</b> <i>1,470</i>	24,678 <b>24,852</b> <i>23,075</i>	39,517 <b>33,969</b> <i>31,315</i>	426 <b>601</b> <i>413</i>
(8) Construction and acquisition of land, buildings and equipment . . . . .	13,930 <b>9,720</b> <i>3,587</i>	15,117 <b>14,044</b> <i>10,932</i>	130,338 <b>112,160</b> <i>81,744</i>	13,075 <b>8,678</b> <i>6,778</i>
(9) Construction and acquisition of machinery and equipment . . . . .	492 <b>761</b> <i>275</i>	52,770 <b>40,767</b> <i>26,311</i>	34,660 <b>21,006</b> <i>14,216</i>	6,515 <b>1,852</b> <i>9,157</i>
(10) Grants, contributions and other transfer payments . . . . .	1,790 <b>1,605</b> <i>876</i>	79 <b>78</b> <i>42</i>	9,414 <b>9,108</b> <i>8,332</i>	139,827 <b>138,955</b> <i>53,334</i>
(12) All other expenditures . . . . .	1,710 <b>857</b> <i>2,233</i>	149 <b>143</b> <i>841</i>	3,016 <b>3,070</b> <i>324</i>	112,890 <b>87,851</b> <i>98,382</i>
(1-12) Total . . . . .	66,849 <b>57,063</b> <i>40,542</i>	254,292 <b>240,696</b> <i>200,788</i>	537,683 <b>505,294</b> <i>419,287</i>	285,790 <b>249,517</b> <i>177,448</i>
(13) Less: receipts and revenues credited to the vote . . . . .	3,300 <b>4,314</b> <i>3,126</i>	16,261 <b>18,632</b> <i>14,692</i>	139,359 <b>119,295</b> <i>103,026</i>	
Total net expenditures . . . . .	63,549 <b>52,749</b> <i>37,416</i>	238,031 <b>222,064</b> <i>186,096</i>	398,324 <b>385,999</b> <i>316,261</i>	285,790 <b>249,517</b> <i>177,448</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in *italic* type are 1975-76 expenditures.

Total Department	Air Canada	Canadian National Railways	Canadian Transport Commission	National Harbours Board	Northern Transportation Company Limited	St. Lawrence Seaway Authority	Pilotage Authorities	Total
333,004			16,619					349,623
329,108			14,799					343,907
282,928			12,885					295,813
38,864			1,652					40,516
38,943			1,652					40,595
36,428			1,662					38,090
37,161			1,595					38,756
42,338			1,222					43,560
33,390			1,303					34,693
3,112			548					3,660
2,507			140					2,647
2,201			221					2,422
105,291			2,840					108,131
103,272			1,535					104,807
91,656			2,676					94,332
6,356			98					6,454
6,782			43					6,825
5,722			26					5,748
19,135			196					19,331
18,007			44					18,051
12,103			141					12,244
65,919			320					66,239
60,958			450					61,408
56,273			549					56,822
172,460								172,460
144,602				1,844				146,446
103,041				442				103,483
94,437			130			12		94,579
64,386			110			4		64,500
49,959			143			11		50,113
151,110			345,021					496,131
149,746			342,646					492,392
62,584			394,196					456,780
117,765	975		26	3,898	600	36,890	3,357	163,511
91,921	438		42	1,945	202	32,547	3,135	130,230
101,780		16,368	37	1,661	771	41,715	3,637	165,969
1,144,614	975		369,045	3,898	600	36,902	3,357	1,559,391
1,052,570	438		362,683	3,789	202	32,551	3,135	1,455,368
838,065		16,368	413,839	2,103	771	41,726	3,637	1,316,509
158,920						75		158,995
142,241						81		142,322
120,844						84		120,928
985,694	975		369,045	3,898	600	36,827	3,357	1,400,396
910,329	438		362,683	3,789	202	32,470	3,135	1,313,046
717,221		16,368	413,839	2,103	771	41,642	3,637	1,195,581

## Departmental Summary

(in thousands of dollars)

	Total	Department	Airports Revolving Fund Contractors Holdback	Stores Working Capital Advances	Self Supporting Airports and Associated Ground Services (Revolving Fund)	Canadian National Railways	Air Canada	Canadian Transport Commission	National Harbour Board
<b>FINANCIAL RESOURCES USED FOR—</b>									
Budgetary and other—									
Operating expenditures . . . . .	888,738	673,714		9,974	145,202		438	19,927	3,599
Capital expenditures . . . . .	299,671	228,924			70,443			110	190
Grants, contributions and other transfer payments . . . . .	492,391	149,745						342,646	
Sums credited to revenue . . . . .	187,102	13,691				104,334	31,958	783	2,436
Sub-total . . . . .	1,867,902	1,066,074		9,974	215,645	104,334	32,396	363,466	6,225
Non-budgetary transactions—									
Increase in accounts receivable . . . . .									
Decrease in accounts payable . . . . .	2,813				2,813				
Other loans made to third parties . . . . .									
Other repayments of loans received from third parties . . . . .									
Amounts advanced by Canada . . . . .	63,092					6,670	12,000		16,196
Equity capital invested by Canada . . . . .	94,605					69,705			
Acquisition of inventories . . . . .	9,828			9,038	790				
Other reductions in liabilities and increases in assets . . . . .	50,773		2,214						
Total financial resources used . . . . .	2,089,013	1,066,074	2,214	19,012	219,248	180,709	44,396	363,466	22,421
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>									
Budgetary allocations used—									
Annual appropriations . . . . .	965,558	872,383		187			438	53,053	3,789
Statutory appropriations . . . . .	347,488	37,759						309,630	
Receipts credited to appropriations . . . . .	142,322	142,241							
Sums credited to revenue . . . . .	187,102	13,691				104,334	31,958	783	2,436
Sales . . . . .	135,262			9,787	125,475				
Other . . . . .	26				26				
Depreciation charged as an expenditure . . . . .	28,912				28,912				
Sub-total . . . . .	1,806,670	1,066,074		9,974	154,413	104,334	32,396	363,466	6,225
Non-budgetary transactions—									
Decrease in accounts receivable . . . . .		182			182				
Increase in accounts payable . . . . .									
Other repayments of loans made to third parties . . . . .									
Other loans received from third parties . . . . .									
Repayments of amounts advanced by Canada . . . . .	173,324					36,924	94,944		863
Equity capital realized . . . . .									
Decrease in inventories . . . . .									
Other increases in liabilities or reduction in assets . . . . .	54,900		3,935						
Total financial resources provided . . . . .	2,035,076	1,066,074	3,935	9,974	154,595	141,258	127,340	363,466	7,088
Net financial resources used or net financial resources provided (—) . . . . .	53,937	nil	-1,721	9,038	64,653	39,451	-82,944	nil	15,333

Saint John Harbour Bridge Authority	Northern Transportation Company Limited	St. Lawrence Seaway Authority	Provinces	Pilotage Authorities	Corporation City of Montreal	Harbour Commissions	Maritime Employers Association	Deposit and Trust Accounts	Undisbursed Balances Railway Grade Crossing Fund	Suspense Accounts	Contractors Hold-backs
	202	32,547 4		3,135							
1,024 1,024	2,702 2,904	22,055 54,606	6,986 6,986	3,135	56 56	403 403	674 674				
	24,900	28,000					226				
								4,477	27,217	9,126	7,739
1,024	27,804	82,606	6,986	3,135	56	403	900	4,477	27,217	9,126	7,739
	202	32,371 99 81		3,135							
1,024	2,702	22,055	6,986		56	403	674				
1,024	2,904	54,606	6,986	3,135	56	403	674				
55	24,900	3,799	10,869		120	424	426				
		24,201						7,255		9,089	10,420
1,079	27,804	82,606	17,855	3,135	176	827	1,100	7,255		9,089	10,420
-55	nil	nil	-10,869	nil	-120	-424	-200	-2,778	27,217	37	-2,681



## Revenues

	1976-77	1975-76
<b>Department</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments . . . . .	172,586,207 71	151,239,476 68
B Refunds of previous years' expenditure . . . . .	9,234,551 70	1,136,237 16
C Proceeds from sales . . . . .	27,008 55	11,388 18
D Privileges, licences and permits . . . . .	1,643,442 40	1,418,508 21
E Miscellaneous . . . . .	2,826,818 15	2,097,986 32
Total . . . . .	<u>\$186,318,028 51</u>	<u>\$155,903,596 51</u>
	1976-77	1975-76
<b>Summary of Revenues by Services</b>		
Service—		
Administration . . . . .	23,143	107,693
Marine Services . . . . .	2,203,298	1,298,939
Surface Transportation . . . . .	147,077,819	124,665,066
Air Transportation . . . . .	8,796,958	633,027
	<u>158,101,218</u>	<u>126,704,725</u>
National Harbours Board . . . . .	3,459,320	1,244,432
Northern Transportation Company Limited . . . . .	2,701,943	4,025,162
St. Lawrence Seaway Authority . . . . .	22,055,548	23,929,278
Total . . . . .	<u>\$ 186,318,029</u>	<u>\$ 155,903,597</u>

Revenues—Concluded

		1976-77	
Details			
Non-Tax Revenue—			
A Return on investments:			
Recoveries under certain Railway Subsidy Acts Agreements . . . . .		2,611	
This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.			
Interest on debentures—City of Montreal with respect to Atwater Avenue Tunnel, \$40,306 and St. Remi Tunnel, \$15,826; National Harbours Board—Saint John Harbour Bridge Authority \$1,023,801 . . . . .		1,079,933	
Interest on loans—Canadian National Railways with respect to Yarmouth N.S. and Bar Harbour Maine ferry services, \$7,000, Financing and Guarantee Act 1941-42, \$3,786,777, Financing and Guarantee Act 1960, \$1,122,400, Financing and Guarantee Act 1961, \$2,365,836, Financing and Guarantee Act 1965-66, \$2,906,250, Financing and Guarantee Act 1967, \$4,993,125, Financing and Guarantee Act 1968, \$1,362,000, Refunding Act 1955, \$76,268,683, capital purposes loan, \$11,519,433; Loan to the Province of Nova Scotia re end-loading ramp at Yarmouth, \$21,787; Loan to the Province of Quebec re Autoroute 13, \$6,963,877, and loans to Air Canada, Financing and Guarantee Act 1968, \$3,771,263, Financing and Guarantee Act 1969, \$10,427,754, Financing and Guarantee Act 1970, \$6,462,457, Financing and Guarantee Act 1973, \$10,859,299, maintenance hangar loan, \$437,500; The St. Lawrence Seaway Authority deferred interest, \$3,828,650, interest bearing loans, \$18,185,530; Fraser River Harbour Commission, \$75,217; Hamilton Harbour Commission, \$131,006; Lakehead Harbour Commission, \$58,387; Nanaimo Harbour Commission, \$8,747; Port Alberni Harbour Commission, \$129,441; Maritime Employers Association, \$673,783; Northern Transportation Co. Ltd., \$2,701,943; National Harbours Board—Trois Rivières Harbour, \$109,652; Vancouver Harbour, \$2,325,867 . . . . .		171,503,664	172,586,208
B. Refunds of previous years' expenditures:			
Payment received from Department of Public Works due to a reduction in the audited costs of a contract with Henry J Kaiser Company Canada Limited . . . . .		41,143	
Payment received from Atlantic Salvage and Dredging for costs associated with the oil pollution cleanup when the M V <i>Colon Brown</i> ran aground in Halifax harbour on April 4, 1975 . . . . .		63,088	
Payment received from Reed Shaw Stenhouse re cancellation of insurance . . . . .		132,730	
Payment received from Imperial Oil due to return of material . . . . .		57,994	
Payment received from the Government of Northwest Territories to recover the cost of a road grader . . . . .		57,802	
Payment from Department of Supply and Services due to the take over of stores at Goose Bay Nfld. . . . .		358,821	
Price adjustments re flight services . . . . .		35,000	
Return of telecom and aircraft parts to stock of departmental stores . . . . .		7,958,247	
Settlement received from Marine Shipping Mutual Insurance Company Limited for cost resulting from the collision of the CGGS <i>John A MacDonald</i> and the <i>Ria Jean McMurtry</i> on February 14, 1975 . . . . .		33,561	
Stores inventory adjustment . . . . .		100,773	
Sundries . . . . .		395,393	9,234,552
C Proceeds from sales: land and buildings \$25,782; salvage material, \$1,227 . . . . .			27,009
D Privileges, licences and permits: Charter hire— <i>John Guy</i> , \$81,274; <i>Lord Selkirk</i> , \$180,101; <i>Lucy Maud Montgomery</i> , \$470,000; <i>Petee Islander</i> , \$34,959; <i>Prince Edward</i> , \$439,501; <i>Princess of Acadia</i> , \$437,146; sundries \$461 . . . . .			1,643,442
E Miscellaneous:			
Settlement received from Brisset, Bishop, Davidson and Davis on behalf of Royal Netherland Steamship Company as a result of the collision between the M V <i>Hermes</i> and the M V <i>Transatlantic</i> on April 10, 1965 in Lake St. Peter . . . . .		812,586	
Special freight charges received from Cominco for shipment of ore over Great Slave Lake Railway . . . . .		2,000,000	
Sundries . . . . .		14,232	2,826,818
			<u>\$186,318,029</u>

	1976-77	1975-76
Canadian Transport Commission		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure . . . . .		
B Proceeds from sales . . . . .	775,065 07	138,899 42
C Privileges, licences and permits . . . . .	531 78	2,668 79
Miscellaneous . . . . .	7,154 82	1,912 97
		501 73
Total . . . . .	<u>\$782,751 67</u>	<u>\$143,982 91</u>

		1976-77
Details		
Non-Tax Revenue—		
A	Refunds of previous years' expenditures: recapture on subsidized services and refunds of salary overpayments . . . . .	775,065
B	Proceeds from sales: publications . . . . .	532
C	Privileges, licences and permits: licences to ships . . . . .	7,155
Total . . . . .		\$782,752

## Appendix 1

## Stores Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1977

(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
Inventory at cost	\$22,069,330	\$13,030,904	Working capital advance	\$22,069,330	\$13,030,904

## OPERATING STATEMENT

## STORES WORKING CAPITAL ADVANCE

FOR THE YEAR ENDING MARCH 31, 1977

(with comparative figures for the preceding year)

	1977	1976
Inventory at beginning of year	13,030,904	11,405,907
Costs incurred during the year	19,012,008	9,590,719
	\$32,042,912	\$20,996,626
Sales	\$9,786,926	\$7,797,206
Value of obsolete, unserviceable, lost or destroyed stores charged to Vote 1	186,656	168,516
	9,973,582	7,965,722
Inventory at end of year	\$22,069,330	\$13,030,904

## Appendix 2

## Airports Revolving Fund

(authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c.36)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Accounts receivable . . . . .	\$ 6,403,860	\$ 6,937,458	Accounts payable . . . . .	\$ 21,711,501	\$ 22,597,937
Accrued revenue . . . . .	4,667,865	4,315,969	Contractors' holdbacks . . . . .	2,125,348	4,052,182
Inventory of material and supplies . . . . .	2,470,242	1,680,258	Loans from Canada due within one year . . . . .	28,912,044	17,699,508
	13,541,967	12,933,685		52,748,893	44,349,627
Fixed assets (Note 3)			Loans from Canada (Note 5) . . . . .	524,270,623	470,830,258
Runways and other paved surfaces . . . . .	197,267,811	183,219,786		577,019,516	515,179,885
Terminals and facilities . . . . .	275,324,107	267,115,295	EQUITY OF CANADA		
Machinery and equipment . . . . .	18,284,547	16,113,580	Contributed capital (Note 10) . . . . .	175,374,349	175,374,349
Airport development cost . . . . .	82,236,074	82,236,074	Retained earnings (Note 10) . . . . .	45,849,238	65,575,856
	573,112,539	548,684,735		221,223,587	240,950,205
Less: accumulated depreciation . . . . .	83,859,814	55,090,119			
	489,252,725	493,594,616			
Land and land development . . . . .	174,082,836	167,172,393			
Construction in progress (Note 4) . . . . .	121,365,575	82,429,396			
	784,701,136	743,196,405			
	\$798,243,103	\$756,130,090		\$798,243,103	\$756,130,090

The accompanying notes are an integral part of the financial statements.

Approved for Ministry of Transport by:

F. MOUSSEAU  
*Director-General, Finance, Air*

SYLVAIN CLOUTIER  
*Deputy Minister*

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Revenue		
Air transportation tax . . . . .	\$ 41,211,034	\$29,708,788
Landing fees . . . . .	27,531,112	20,844,285
Concessions . . . . .	24,262,149	18,941,440
Rentals . . . . .	21,446,241	16,299,208
Aviation fuel charges . . . . .	7,084,920	7,382,374
Passenger security fees . . . . .	1,671,235	
Service fees and miscellaneous . . . . .	1,164,792	1,724,370
Utility recoveries . . . . .	1,103,839	799,360
	125,475,322	95,699,825
Operating expense		
Salaries and wages . . . . .	20,200,289	14,826,229
Employee benefits . . . . .	2,141,308	1,036,832
Other operation and maintenance . . . . .	39,288,620	26,032,627
Loan interest (Note 5) . . . . .	31,955,013	9,434,632
Depreciation . . . . .	28,912,044	17,699,508
Headquarters and regional overhead . . . . .	14,058,920	10,328,000
Grants in lieu of taxes . . . . .	8,645,746	7,657,515
	145,201,940	87,015,343
(Loss) income for the year . . . . .	\$ (19,726,618)	\$ 8,684,482

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of year		
As previously reported . . . . .	\$65,311,947	\$56,891,374
Prior years' adjustments (Note 10) . . . . .	263,909	
As restated . . . . .	65,575,856	56,891,374
(Loss) income for the year . . . . .	(19,726,618)	8,684,482
Balance, end of year . . . . .	\$45,849,238	\$65,575,856

STATEMENT OF CONTRIBUTED CAPITAL  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of year		
As previously reported . . . . .	\$175,662,959	\$118,151,346
Adjustments (Note 10) . . . . .	(288,610)	(288,610)
As restated . . . . .	175,374,349	117,862,736
Working capital and fixed assets relating to Vancouver Airport transferred by Canada to the fund . . . . .		57,511,613
Balance, end of year . . . . .	\$175,374,349	\$175,374,349

The accompanying notes are an integral part of the financial statements.

## Appendix 2—Continued

## Airports Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided		
From operations		
(Loss) income for the year . . . . .	\$(19,726,618)	\$ 8,684,482
Add: items not requiring funds		
Depreciation . . . . .	28,912,044	17,699,508
Loss on disposal of fixed assets . . .	25,809	131,034
	9,211,235	26,515,024
Loans from Canada . . . . .	82,352,409	124,180,388
Working capital contributed on transfer of Vancouver Airport to the Fund . . . .		765,976
Proceeds on disposal of fixed assets . .		228,000
	91,563,644	151,689,388
Funds applied		
Capital expenditures for fixed assets . .	70,442,584	194,342,078
Less: fixed assets contributed on transfer of Vancouver Airport to the Fund . . .		56,745,637
	70,442,584	137,596,441
Reduction in long term loans . . . . .	28,912,044	17,699,508
	99,354,628	155,295,949
	7,790,984	3,606,561
Increase in working capital deficiency . .	31,415,942	27,809,381
Working capital deficiency, beginning of year . . . . .		
Working capital deficiency, end of year . .	\$ 39,206,926	\$ 31,415,942

The accompanying notes are an integral part of the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1977

## 1. Authority

The Airports Revolving Fund was established in 1969 for the purpose of financing the operation and development of certain airports. The Fund comprises the accounts of the international airports at Dorval, Mirabel, Toronto and Vancouver and the land which was acquired at Pickering, Ontario, for the purpose of constructing an airport.

The Fund is authorized to borrow up to \$3,000,000 for working capital from Canada and is entitled to carry forward any earnings from operations for use in the acquisition of capital assets.

## 2. Significant Accounting Policies

**Accrued Revenue**—Accrued revenue represents the estimated amount of revenue earned for services rendered but not billed at the year end.

**Inventory**—Inventory of materials and supplies maintained for repair and maintenance purposes at the airports is carried at the lower of cost or replacement value.

**Fixed Assets**—Fixed assets are recorded at cost, except those transferred to the fund which were recorded at appraised values established by the Department of Transport in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Development costs related to construction are generally capitalized during the entire construction period. Interest on loans is capitalized until the airport becomes operational.

**Depreciation**—Depreciation is charged, on a straight line method, based on the estimated useful life of the assets.

The depreciation rates used for the major classes of assets are as follows:

Runways and other paved surfaces	3.3% — 7.5%
Terminal and facilities	4.0% — 10.0%
Machinery	3.3% — 5.0%
Equipment—static	5.0% — 9.0%
—mobile	6.0% — 18.0%
Development cost (excluding interest)	10.0%
Capitalized interest	4.2%

**Contributed Capital**—Amounts representing working capital and the values assigned to assets transferred to the Fund, from Canada, are shown as contributed capital.

## 3. Fixed Assets

Not included in the land cost is additional compensation totalling \$13,698,635 paid by the Department of Transport, on an ex gratia basis, to former owners of expropriated properties at Mirabel Airport. This amount will not be charged to the Fund.

## 4. Construction in Progress

Construction in progress includes \$43,800,000 of capitalized development cost related to the Pickering Airport Project. Pursuant to a Cabinet decision to indefinitely defer building the Pickering Airport, recovery of these costs through revenue-producing activities, is dependent upon a future decision to revive the project. The components of the development cost are as follows:

Planning, site preparation and related cost	\$16,931,000
Interest cost:	
prior to deferral of project	17,749,000
subsequent to deferral of project	9,120,000
	<u>\$43,800,000</u>



Appendix 2—Concluded

Airports Revolving Fund—Concluded

5. Loans from Canada

Loans received are for capital and operating purposes in current and subsequent fiscal years. By their terms, loans must be repaid within twenty years and bear interest at rates set by the Minister of Finance. At present, annual principal payments are equal to the depreciation in the amounts of the Fund in the previous year. Interest rates vary from 7 1/2% to 9 3/8% per annum. During the year interest amounted to \$41,075,193 of which \$9,120,180 was capitalized.

The loan transactions for the period were as follows:

	1977	1976
Balance, beginning of year . . . . .	\$488,529,766	\$372,648,219
Loans received during the year . . . . .	82,352,409	124,180,388
	<u>570,882,175</u>	<u>496,828,607</u>
Repayment of principal . . . . .	17,699,508	8,298,841
Balance, end of year . . . . .	553,182,667	488,529,766
Loans due within one year . . . . .	28,912,044	17,699,508
Long term loans from Canada . . . . .	<u>\$524,270,623</u>	<u>\$470,830,258</u>

Estimated long term loan repayment requirements over the next five years amount to \$29,000,000 in 1977-78; \$32,000,000 in 1978-79; \$34,200,000 in 1979-80; \$36,900,000 in 1980-81; and \$38,900,000 in 1981-82.

6. Termination Benefits

Termination benefits accrue to employees of the Canadian Air Transportation Administration operating the airports financed through the Airports Revolving Fund. Payment of these benefits is made to the employees on separation or retirement and is expensed by the Fund when paid. No provision has been made in the accounts for benefits accruing to employees as at March 31, 1977. The amount of the liability has not been calculated.

7. Grants in Lieu of Taxes

Municipal taxes imposed on airports operating in the Revolving Fund are paid by the Department of Finance to the municipalities in the form of a grant and recovered from the Fund.

8. Expropriation Proceedings

The Fund has initiated expropriation proceedings to acquire certain properties. While final determinations have not been made, it has been estimated that further payments of \$21,000,000 may be required to complete these acquisitions. The accounts at March 31, 1977 do not include provisions for any such future payments.

9. Contractual Liability

The Airports Revolving Fund was committed to expenditures totalling approximately \$41,187,000 under fixed asset construction contracts as at March 31, 1977 for the following Airports:

Toronto (Malton) International Airport	\$37,330,000
Vancouver International Airport	2,343,000
Mirabel International Airport	<u>1,514,000</u>
	<u>\$41,187,000</u>

10. Prior Year's Adjustments

Retained Earnings—Expenditures for certain fixed assets in 1976 were inadvertently included in other operation and maintenance expenses. As a result, fixed assets and retained earnings were understated by \$263,909. The 1976 figures have been restated to reflect the correction of this error.

Contributed Capital—Due to an error in valuation of certain fixed assets financed from parliamentary appropriations, the contributed capital and fixed asset accounts were overstated by \$288,610. The 1976 figures have been restated to reflect the correction.

11. Certain figures for the prior year were reclassified to conform with the current year presentation.

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
August 7, 1977

THE HONOURABLE OTTO E. LANG, P.C., M.P.,  
MINISTER OF TRANSPORT,  
OTTAWA, ONTARIO

I have examined the balance sheet of Airports Revolving Fund as at March 31, 1977 and the statements of operations, retained earnings, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I consider necessary in the circumstances.

In my opinion, subject to the realization of capitalized development costs on the Pickering Airport Project, and except for the failure to record a provision for employee termination benefits, referred to in Notes 4 and 6 to the financial statements respectively, these financial statements present fairly the financial position of the Fund as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL  
Auditor General of Canada



## Appendix 3

## DEPARTMENT OF TRANSPORT

CONSOLIDATED STATEMENTS OF OPERATING RESULTS  
AND INVESTMENT POSITION FOR 233 AIRPORTS COVERING  
THE FISCAL YEARS ENDED MARCH 31, 1976 AND MARCH 31,  
1977.

(Note 1)

	(000's)	
	1977	1976
	\$	\$
<b>CONSOLIDATED STATEMENTS OF OPERATING RESULTS (Note 2)</b>		
<b>Revenues</b>		
Landing fees . . . . .	40,397	31,905
Rental and concession fees . . . . .	70,092	65,140
Air transportation tax . . . . .	70,649	34,564
Other . . . . .	12,933	1,329
	<u>194,071</u>	<u>132,938</u>
<b>Expenditures</b>		
Salaries and wages . . . . .	51,090	46,989
Materials, supplies and services . . . . .	74,755	61,254
Grants paid in lieu of property taxes . . . . .	12,225	10,555
Depreciation (Note 3) . . . . .	51,473	36,471
Other overheads (Note 4) . . . . .	137,224	109,310
	<u>326,767</u>	<u>264,579</u>
Profit (loss) from operations . . . . .	(132,696)	(131,641)
Deduct items not requiring an outlay of cash from the airports sub-vote . . . . .	204,061	161,963
Excess of revenue over cash expenditures . . . . .	<u>71,365</u>	<u>30,322</u>

**CONSOLIDATED STATEMENTS OF INVESTMENT  
POSITION AS AT MARCH 31**

	(000's)	
	1977	1976
	\$	\$
<b>Assets</b>		
Net current assets . . . . .	8,007	15,990
<b>Airport facilities:</b>		
Land . . . . .	265,687	260,215*
Facilities at cost less accumulated depreciation . . . . .	764,655	732,970*
Construction in progress . . . . .	231,051	131,270*
	<u>1,253,386</u>	<u>1,140,445</u>
<b>Accumulated excess of expenditures over revenues</b>		
Balance at beginning of year . . . . .	425,616	419,467
1976/77 depreciation expense . . . . .	51,473	
Less: revenue over cash expenditures . . . . .	<u>71,365</u>	<u>(19,892)</u>
Balance at end of year . . . . .	<u>405,724</u>	<u>425,616</u>
Total investment position . . . . .	<u>1,659,110</u>	<u>1,566,061</u>

\* Amends to reporting 1976 Public Accounts.

## Appendix 3—Concluded

- (2) The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 15 and Vote L30 follows:

	(000's)	
	Revenues	Expenditures
	\$	\$
Accrued totals . . . . .	194,071	326,767
Adjustments:		
Non-cash items . . . . .	(2,343)	(206,404)
Revolving fund overhead, grants in lieu of taxes and employee fringe benefits . . . . .		56,801
Cash totals . . . . .	191,728	177,164

- (3) Depreciation is charged at 3 1/3% on hard-surfaces runways, 4% on terminal buildings, and on other assets ranges from 5% to 20%.
- (4) The other overheads included provision for interest on investment, administrative overhead, and employee fringe benefits.
- (5) Revenues and expenditures, which are applicable to the Airports Revolving Fund for Montreal and Toronto International Airports, have been included in this statement in order to show operating results on a basis comparable with the previous year.

## NOTES:

- (1) The above financial statements include the Department's investment in airports which it does not operate, so as to reflect its total investment.

## Appendix 4

## Advances to National Harbours Board

	St. John's	Halifax	Saint John	Belledune	Sept-Îles	Chicoutimi	Quebec
Balance March 31/76 . . . . .		4,412,732	10,000,000	2,340,875	299,282		
Additions . . . . .	297,630	277,402	3,419,928		295,106	800,000	1,357,116
Repayment . . . . .							
Balance March 31/77 . . . . .	\$297,630	\$4,690,134	\$13,419,928	\$2,340,875	\$594,388	\$800,000	\$1,357,116

Vote L105—Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1976 . . . . .	53,272,000
Less—Amounts available from National Harbours Board and other funds . . . . .	11,103,000
	\$42,169,000
Expenditures . . . . .	\$16,195,599

	Estimates	Allotments
	\$	\$
St. John's, Newfoundland . . . . .	1,050,000	
Less—amount available from National Harbours Board and other Funds . . . . .		
	1,050,000	1,050,000
Halifax, N.S. . . . .	483,000	
Less—amount available from National Harbours Board and other Funds . . . . .		
	483,000	483,000
Saint John, N.B. . . . .	4,404,000	
Less—amount available from National Harbours Board and other Funds . . . . .		
	4,404,000	4,404,000
Sept-Îles, Quebec . . . . .	3,060,000	
Less—amount available from National Harbours Board and other Funds . . . . .		
	3,060,000	3,060,000
Chicoutimi, Quebec . . . . .	1,329,000	
Less—amount available from National Harbours Board and other Funds . . . . .	529,000	
	800,000	800,000
Quebec, Quebec . . . . .	6,270,000	
Less—amount available from National Harbours Board and other Funds . . . . .	1,540,000	
	4,730,000	4,730,000
Trois Rivières, Quebec . . . . .	753,000	
Less—amount available from National Harbours Board and other Funds . . . . .	753,000	
Montreal, Quebec . . . . .	6,035,000	
Less—amount available from National Harbours Board and other Funds . . . . .	6,035,000	
Prescott, Ontario . . . . .	2,580,000	
Less—amount available from National Harbours Board and other funds . . . . .	2,000,000	
	580,000	580,000
Port Colborne, Ontario . . . . .	246,000	
Less—amount available from National Harbours Board and other Funds . . . . .	246,000	
Churchill, Manitoba . . . . .	2,424,000	
Less—Amount available from National Harbours Board and other Funds . . . . .		
	2,424,000	2,424,000
Vancouver, B.C. . . . .	14,730,000	
Less—amount available from National Harbours Board and other Funds . . . . .		
	14,730,000	14,730,000
Prince Rupert, B.C. . . . .	9,908,000	
Less—amount available from National Harbours Board and other Funds . . . . .		
	9,908,000	9,908,000
	42,169,000	42,169,000

Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

Appendix 4—Concluded

Montreal	Montreal Retirement of Jacques Cartier Bridge Bonds	Prescott	Churchill	Vancouver	Prince Rupert	Total
194,642,698	7,576,000	108,203	3,322,931 714,745	74,479,203 6,398,331 -863,027	17,446,613 2,527,138	314,520,334 16,195,599 -863,027
\$194,642,698	\$7,576,000	\$108,203	\$4,037,676	\$80,014,507	\$19,973,751	\$329,852,906

Port	Contractor	Amount of Contract	Expenditures to December 31, 1976
		\$	\$
St. John's	Nil		
Halifax	Municipal Spraying	2,487,077	2,396,225
Saint John	Acres Consulting	952,000	919,166
	Acres Management		
	Compagne De Soulange	269,800	264,028
	Geocon	807,100	803,305
	Peter Kiewit	31,253,000	30,803,197
	E.J. Ludford Lines	1,164,314	1,126,340
	Metro Construction	762,724	762,659
	Rocca Construction	3,284,290	891,598
	Gerald J. Ryan	668,366	584,684
	Stephen Construction	393,353	
Sept-Îles	Nil		
Chicoutimi	McNamara Corporation of Newfoundland	697,848	301,501
	J.R. Theberge Ltd.	2,307,800	1,215,572
Quebec	McNamara Foundation of Newfoundland	1,100,000	796,005
	Pilote and Frères	307,000	306,479
Trois-Rivières	Nil		
Montreal	Les Mir Construction	2,500,596	1,955,953
Champlain Bridge	Planned Renovators	1,075,000	420,162
	La Cie de Pavage d'Asphalte Beaver	1,011,000	
Jacques Cartier Bridge	Chagnon Ltée	1,120,000	909,313
	J.G. Fitzpatrick	2,100,000	819,223
Prescott	Grandin Co. Ltd.	544,000	
	Planned Renovators	268,485	247,333
Port Colborne	Nil		
Churchill	Dept. of Public Works	4,000,000	1,501,989
Vancouver	B.A. Blacktop	1,361,400	878,472
	Canadian National Railways	611,700	
	Cana Construction Company Ltd.	262,900	256,762
	Canron Ltd.	5,172,790	4,496,294
	Jack Cewe Limited	3,783,487	3,688,778
	Jack Cewe Limited	269,500	243,329
	Conrock Construction	745,475	713,038
	Conrock Construction	625,000	569,154
	Dillingham Corporation Can.	11,769,016	10,377,966
	Doyle Construction	3,148,500	2,915,646
	Hume & Rumble Division of Commonwealth Construction	404,070	402,713
	Mott Electric Ltd.	925,600	478,085
	Smith Bros. & Wilson Limited	2,343,000	2,008,736
	The Gardner Thornton Partnership	429,000	343,009
	Wright Engineering	409,000	377,686
Prince Rupert	C.B.A. Engineering	600,000	311,559
	Dillingham Corporation of Canada	3,340,000	814,543
	Dillingham Corporation of Canada	16,841,395	14,198,879



# SECTION 27

## 1976-77 PUBLIC ACCOUNTS

### Treasury Board

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## TREASURY BOARD

### Objectives

#### CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

- In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:
- The selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities.
- The efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.

#### GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

- To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

#### EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM

- Provision of the Government's contribution, as the employer, to employee benefit plans.

#### TEMPORARY ASSIGNMENTS PROGRAM

- To provide in response to departmental and agency demands highly qualified analysts to assist, on a temporary basis, in policy reviews and similar activities.

## Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
1 Program expenditures and the grants listed in the Estimates	\$ 23,566,000 00			
1b	412,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	3,874,900 00			
	27,852,900 00	24,572,233 37	3,280,666 63	24,486,455 32
Stat. President of the Treasury Board—Salary and motor car allowance	21,999 84	21,999 84		25,655 79
Stat. Contributions to employee-benefit plans	1,628,000 00	1,628,000 00		1,636,000 00
	29,502,899 84	26,222,233 21	3,280,666 63	26,148,111 11
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS				
5 Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous, minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-pay-list requirements and repaid to this appropriation from other appropriations	\$140,000,000 00			
Less transfers	56,918,666 00			
	83,081,334 00		83,081,334 00	148,048 97
10 Student Summer Employment—Subject to the approval of the Treasury Board to supplement other votes to cover costs in connection with the summer employment of and summer activities for students	\$ 24,000,000 00			
Less transfers	23,999,568 00			
	432 00		432 00	
15 Public Service Bilingualism—Subject to the approval of the Treasury Board to supplement other votes, and to provide for expenses for the purpose of developing bilingualism in the public service	\$ 40,000,000 00			
Less transfers	31,516,966 00			
	8,483,034 00		8,483,034 00	
17c Federal Labour Intensive Projects—Subject to the approval of the Treasury Board, to supplement other votes to cover costs of employment creating projects	\$ 50,000,000 00			
Less transfers	41,212,290 00			
	8,787,710 00		8,787,710 00	
	100,352,510 00		100,352,510 00	148,048 97
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
20 Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans and to health and other insurance plans for employees engaged locally outside Canada and to the Hospital Insurance (outside Canada) Plan, and to permit the payment to employees of their share of the premium reduction under subsection 64(4) of the Unemployment Insurance Act, 1971	\$ 67,451,000 00			
Transfer from Treasury Board Vote 5 contingencies	15,700,000 00			
	83,151,000 00	83,062,794 16	88,205 84	97,140,395 42
Stat. Employer contributions to the Unemployment Insurance Account in respect of Government employees	59,508,358 78	59,508,358 78		15,782,052 16
Stat. Payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustments Act	24,510,060 85	24,510,060 85		2,872,549 28
	167,169,419 63	167,081,213 79	88,205 84	115,794,996 86
TEMPORARY ASSIGNMENTS PROGRAM				
25 Program expenditures and authority to spend revenue received during the year	145,000 00	128,868 04	16,131 96	
Stat. Contribution to employee benefit plans	117,000 00	117,000 00		
	262,000 00	245,868 04	16,131 96	
Total	297,286,829 47	193,549,315 04	103,737,514 43	142,091,156 94

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE . . . . .	1976-77	26,222	1,773	4,553		29,002
	1975-76	26,148	1,673	4,800		29,275
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS . . . . .	1976-77					
	1975-76	148				148
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS . . . .	1976-77	167,081	128	6,979		173,932
	1975-76	115,795	24	4,159		119,930
TEMPORARY ASSIGNMENTS . . . . .	1976-77	246		10		256
	1975-76					
Total . . . . .	1976-77	193,549	1,901	11,542		203,190
	1975-76	142,091	1,697	8,959		149,353

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management . . . . .	3,767	3,304					3,767	3,304
Personnel management . . . . .	10,361	8,689		3			10,361	8,692
Evaluation and planning . . . . .	2,911	2,837		2	89	89	3,000	2,928
Administrative policy . . . . .	1,899	1,465					1,899	1,465
Financial management . . . . .	798	625		2			798	627
Official languages . . . . .	2,684	2,160					2,684	2,160
Departmental administration . . . . .	5,356	5,404	10	14			5,366	5,418
Contributions to employee benefit plans . . . . .	1,628	1,628					1,628	1,628
	29,404	26,112	10	21	89	89	29,503	26,222
Less: receipts credited to revenue . . . . .		1,773						1,773
Add: services provided by other departments . . . . .	4,553	4,553					4,553	4,553
Total cost of program . . . . .	33,957	28,892	10	21	89	89	34,056	29,002
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAM								
Government contingencies . . . . .	83,081						83,081	
Student summer employment . . . . .		1						1
Public service bilingualism . . . . .	8,483						8,483	
Federal labour intensive projects . . . . .	8,788						8,788	
Total cost of program . . . . .	100,353						100,353	
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAMS								
Public Service Pensions—								
Payments under the superannuation accounts . . . . .	23,580	23,580					23,580	23,580
Payments under earlier superannuation and retirement acts . . . . .					30	30	30	30
Public Service Pension Adjustment Act . . . . .					900	900	900	900
Locally-engaged (outside Canada) pension plans . . . . .	710	617					710	617
	24,290	24,197			930	930	25,220	25,127
Public Service Insurance—								
Surgical-medical and other insurance — Premiums . . . . .	83,663	83,590					83,663	83,590
Contribution to unemployment insurance account . . . . .	59,508	59,508					59,508	59,508
Payment to employees of their share of premium reductions . . . . .	3,159	3,364					3,159	3,364
Hospital insurance (outside Canada) plan—Contribution . . . .	750	903					750	903
Health insurance plans for employees engaged locally (outside Canada) . . . . .	87	121					87	121
	147,167	147,486					147,167	147,486
	171,457	171,683			930	930	172,387	172,613

## Program by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAMS—Concluded</b>								
Less: receipts from revolving funds—								
Public service insurance	5,218	5,532					5,218	5,532
	166,239	166,151			930	930	167,169	167,081
Less: receipts credited to revenue		128						128
Add: services provided by other departments	6,979	6,979					6,979	6,979
Total cost of program	173,218	173,002			930	930	174,148	173,932
<b>TEMPORARY ASSIGNMENTS PROGRAM</b>								
Special assignments	1,302	1,048					1,302	1,048
Less: receipts and revenues credited to the vote	1,040	802					1,040	802
	262	246					262	246
Add: services provided by other departments	10	10					10	10
Total cost of program	272	256					272	256

## Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM</b>			
Grant to the Institute of Public Administration of Canada	86	86	78
Grant to the Federal Institute of Management	3	3	12
	89	89	90
<b>EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM</b>			
Payments under earlier Superannuation and Retirement Acts	30	30	33
Public Service Pension Adjustment Act	900	900	989
	930	930	1,022
Total	1,019	1,019	1,112

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Employee Benefit Plans Program	Temporary Assignments Program	Total
(1) Salaries and wages . . . . .	18,297 <b>16,994</b> <i>16,379</i>			1,170 <b>922</b>	19,467 <b>17,916</b> <i>16,379</i>
(1) Other personnel costs . . . . .	1,630 <b>1,659</b> <i>1,657</i>		171,457 <b>171,683</b> <i>119,911</i>	117 <b>117</b>	173,204 <b>173,459</b> <i>121,568</i>
(2) Transportation and communications . . . . .	501 <b>379</b> <i>512</i>			15 <b>7</b>	516 <b>386</b> <i>512</i>
(3) Information . . . . .	1,628 <b>737</b> <i>830</i>				1,628 <b>737</b> <i>830</i>
(4) Professional and special services . . . . .	6,949 <b>6,020</b> <i>6,293</i>			<b>1</b>	6,949 <b>6,021</b> <i>6,293</i>
(5) Rentals . . . . .	230 <b>219</b> <i>231</i>				230 <b>219</b> <i>231</i>
(6) Purchased repair and upkeep . . . . .	4 <b>1</b>				4 <b>1</b>
(7) Utilities, materials and supplies . . . . .	125 <b>75</b> <i>85</i>			<b>1</b>	125 <b>76</b> <i>85</i>
(9) Construction and acquisition of machinery and equipment . . . . .	10 <b>21</b> <i>40</i>				10 <b>21</b> <i>40</i>
(10) Grants, contributions and other transfer payments . . . . .	89 <b>89</b> <i>90</i>		930 <b>930</b> <i>1,022</i>		1,019 <b>1,019</b> <i>1,112</i>
(12) All other expenditures . . . . .	40 <b>28</b> <i>31</i>	100,353 <i>148</i>			100,393 <b>28</b> <i>179</i>
(1-12) Total . . . . .	29,503 <b>26,222</b> <i>26,148</i>	100,353 <i>148</i>	172,387 <b>172,613</b> <i>120,933</i>	1,302 <b>1,048</b>	303,545 <b>199,883</b> <i>147,229</i>
(13) Less: receipts and revenues credited to the vote . . . . .			5,218 <b>5,532</b> <i>5,138</i>	1,040 <b>802</b>	6,258 <b>6,334</b> <i>5,138</i>
Total net expenditures . . . . .	29,503 <b>26,222</b> <i>26,148</i>	100,353 <i>148</i>	167,169 <b>167,081</b> <i>115,795</i>	262 <b>246</b>	297,287 <b>193,549</b> <i>142,091</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in bold face type are 1976-77 expenditures.

Amounts in italic type are 1975-76 expenditures.



## Departmental Summary

(in thousands of dollars)

	Total	Department	Miscellaneous Departmental Imprest Accounts and Standing Advances Account	Unamor- tized Portions of Actuarial Defi- ciencies	Deposit and Trust Account	Annuity, Insurance and Pension Accounts	Suspense Accounts	Public Service Super- annuation Account	Public Service Death Benefit Account	Public Service Supple- mentary Retirement Benefit Account
<b>FINANCIAL RESOURCES USED FOR—</b>										
Budgetary and other—										
Operating expenditures . . . . .	198,843	198,843								
Capital expenditures . . . . .	21	21								
Grants, contributions and other transfer payments . . . . .	1,019	1,019								
Sums credited to revenue . . . . .	1,901	1,901								
Sub-total . . . . .	201,784	201,784								
Non-budgetary transactions—										
Increase in accounts receivable . . . . .										
Decrease in accounts payable . . . . .										
Other loans made to third parties . . . . .										
Other repayments of loans received from third parties . . . . .										
Amounts advanced by Canada . . . . .										
Equity capital invested by Canada . . . . .										
Acquisition of inventories . . . . .										
Other reductions in liabilities and in- creases in assets . . . . .	1,027,608		159,302	531,733	26,429	1,422	606	280,409	18,928	8,779
Total financial resources used . . . . .	1,229,392	201,784	159,302	531,733	26,429	1,422	606	280,409	18,928	8,779
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>										
Budgetary allocations used—										
Annual appropriations . . . . .	107,764	107,764								
Statutory appropriations . . . . .	85,785	85,785								
Receipts credited to appropriations . . . . .	6,334	6,334								
Sums credited to revenue . . . . .	1,901	1,901								
Sales . . . . .										
Other . . . . .										
Depreciation charged as an expenditure . . . . .										
Sub-total . . . . .	201,784	201,784								
Non-budgetary transactions—										
Decrease in accounts receivable . . . . .										
Increase in accounts payable . . . . .										
Other repayments of loans made to third parties . . . . .										
Other loans received from third parties . . . . .										
Repayments of amounts advanced by Canada . . . . .										
Equity capital realized . . . . .										
Decrease in inventories . . . . .										
Other increases liabilities or reduction in assets . . . . .	2,064,070		166,965	638,667	27,691	1,333	606	1,115,979	28,380	84,449
Total financial resources provided . . . . .	2,265,854	201,784	166,965	638,667	27,691	1,333	606	1,115,979	28,380	84,449
Net financial resources used or net financial resources provided (—) . . . . .	-1,036,462	nil	-7,663	-106,934	-1,262	89	nil	-835,570	-9,452	-75,670

## Revenues

	1976-77	1975-76
<b>Comparative Summary</b>		
Non-Tax Revenue—		
A Return on investments . . . . .	91,232 88	
B Refunds of previous years' expenditure . . . . .	151,521 67	30,355 65
C Services and service fees . . . . .	38,218 42	
D Proceeds from sales . . . . .	530 00	
E Miscellaneous . . . . .	1,619,344 51	1,666,680 24
Total . . . . .	<u>\$1,900,847 48</u>	<u>\$1,697,035 89</u>

1976-77

## Details

Non-Tax Revenue—		
A Return on investments: The amount represents interest on the loan to Loto Canada . . . . .	91,233	
B Refunds of previous years' expenditure: recovery of \$128,075 in payments made under employee benefits plans; \$23,447 as a refund of expenditures made under the Central Administration Program . . . . .	151,522	
C Services and service fees: recovery of \$5,891 represents salaries recovered to the members of the Union's Negotiating Team for the Electronics Group collective agreement; recovery for insurance premiums \$31,741; recovery of \$586 from Statistics Canada for the common services cost . . . .	38,218	
D Proceeds from sales: recovery of the sale of publication—Guide on Financial Administration . . . . .	530	
E Miscellaneous: parking fees—recovery of fees from employees using government parking facilities \$1,616,455; sundries \$2,889 . . . . .	1,619,344	
Total . . . . .	<u>\$1,900,847</u>	

## Appendix 1

## PUBLIC SERVICE SUPERANNUATION ACCOUNT

	Debit	Credit
Balance as at March 31, 1976 . . . \$		\$7,312,248,145 40
RECEIPTS		
Contributions—		
Employees—Government, Crown Corporations, etc. . . . .		245,415,732 03
Retired employees . . . . .		2,109,239 30
Matching contributions—		
Government . . . . .		185,986,264 80
Crown Corporations . . . . .		18,158,101 45
Transferred from other pension funds . . . . .		19,092,676 89
Interest . . . . .		297,217,070 14
Actuarial liability adjustment . . . . .		348,000,000 00
		<u>1,115,979,084 61</u>
DISBURSEMENTS		
Annuities . . . . .	218,007,828 27	
(a) Gratuities . . . . .	215,634 26	
(b) Residual amounts . . . . .	2,153,106 57	
Withdrawals of contributions	24,783,793 97	
Transfers to other pension funds . . . . .	35,248,976 21	
	<u>280,409,339 28</u>	
Balance as at March 31, 1977 . . .	8,147,817,890 73	
	<u>\$8,428,227,230 01</u>	<u>\$8,428,227,230 01</u>

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

NOTE: Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1976-77, the additional interest amounted to \$227,111,385.34 and was charged to interest on the public debt and credited to the annual amortization charge of actuarial deficiencies.

Government matching contributions and net actuarial liability adjustment, previously charged to Treasury Board, were allocated to departmental programs.

## Appendix 2

## PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	Debit	Credit
Balance as at March 31, 1976 . . . . . \$		\$44,179,282 69
RECEIPTS		
Contributions—		
Employees—		
Government and Crown Corporations		20,845,021 80
Government—		
One-sixth of benefit payments general		3,004,003 32
Single premium for \$500 . . . . .		1,090,811 00
Crown Corporations . . . . .		68,522 61
Interest . . . . .		3,371,408 28
		<u>28,379,767 01</u>
DISBURSEMENTS—		
Refund of contributions . . . . .	1,681 49	
Benefit payments—		
(a) General . . . . .	18,067,715 70	
(b) Life coverage \$500 . . . . .	859,087 23	
	<u>18,928,484 42</u>	
Balance as at March 31, 1977 . . . . .	53,630,565 28	
	<u>\$72,559,049 70</u>	<u>\$72,559,049 70</u>

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act.

(b) Benefits of \$500 paid in respect of participants who, at the time of death were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

## Appendix 3

STATEMENT OF SUPPLEMENTARY RETIREMENT BENEFIT ACCOUNT  
FOR THE YEAR ENDED MARCH 31, 1977

	Public Service	Canadian Forces	RCMP Police	Parliament	Others	Total
<b>RECEIPTS</b>						
Forward . . . . .	\$93,693,996 59	\$31,367,922 23	\$4,458,589 23	\$156,089 19	\$(97,548 96)	\$129,579,048 28
Employee contributions—						
Crown Corporations . . . . .	1,722,635 45					1,722,635 45
Government . . . . .	24,938,514 44	7,066,231 32	1,776,256 11	61,621 17	30,704 02	33,873,327 06
Matching contributions—						
Crown Corporations . . . . .	1,722,635 45					1,722,635 45
Government . . . . .	24,938,514 44	7,066,231 33	1,776,256 11	61,621 17	30,704 02	33,873,327 07
Interest . . . . .	9,086,628 29	3,143,774 21	456,187 26	17,704 37	(7,997 01)	12,696,297 12
Transfer from other pension funds . . . . .	550,095 62		10,379 57			560,475 19
	62,959,023 69	17,276,236 86	4,019,079 05	140,946 71	53,411 03	84,448,697 34
<b>DISBURSEMENTS</b>						
Annuities . . . . .	5,257,062 23	194,429 07	48,551 25	2,279 95		5,502,322 50
Gratuities . . . . .	4,071 03					4,071 03
Residual amounts . . . . .	31,590 74					31,590 74
Withdrawals—						
Crown Corporations . . . . .	226,188 93					226,188 93
Government . . . . .	2,197,072 87	584,247 94	88,593 19	2,445 13		2,872,359 13
Transfer to other pension funds . . . . .	96,053 38	38,817 61	7,348 78			142,219 77
	7,812,039 18	817,494 62	144,493 22	4,725 08		8,778,752 10
Balance as at March 31, 1977 . . . . .	148,840,981 10	47,826,664 47	8,333,175 06	292,310 82	(44,137 93)	205,248,993 52



# SECTION 28

**1976-77  
PUBLIC ACCOUNTS**

## **Urban Affairs**

**Ministry of State  
Canadian Habitat Secretariat  
Central Mortgage and Housing Corporation  
National Capital Commission**

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## **URBAN AFFAIRS**

### **Ministry of State**

#### **Objective**

- To ensure that Federal policies and programs contribute to the optimum pattern and quality of urban development in Canada.

### **Canadian Habitat Secretariat**

#### **Objective**

- To prepare for, participate in and host the United Nations Conference on Human Settlements.

### **Central Mortgage and Housing Corporation**

#### **Objective**

- To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada. To promote the development of communities through the provision of infrastructure facilities.

### **National Capital Commission**

#### **Objective**

- To develop the National Capital Region as a symbol of identity for all Canadians.

# Appropriations and Expenditures

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Ministry of State</b>				
1 Operating expenditures .....	\$ 13,260,000 00			
Transfer from Treasury Board Vote 15 public service bilin- gualism .....	79,200 00			
		13,339,200 00	10,774,443 08	2,564,756 92
5 Contributions for the implementation of projects designed to assist in achieving an improved urban environment .....	\$ 8,932,000 00			
Less transfer to Vote 10 .....	3,276,999 00			
		5,655,001 00	2,200,457 19	3,454,543 81
Stat. Minister's salary and motor car allowance .....		21,999 84	21,999 84	3,387,463 37
Stat. Contributions to employee benefit plans .....		580,000 00	580,000 00	28,363 98
		19,596,200 84	13,576,900 11	6,019,300 73
				18,712,520 35
<b>Canadian Habitat Secretariat</b>				
10 Program expenditures and contributions .....	\$ 6,631,812 00			
10b To authorize the transfer of \$3,276,999 from Urban Affairs Vote 5, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 5 .....	3,276,999 00			
		9,908,812 00	9,729,429 47	179,382 53
Stat. Contributions to employees benefit plans .....		79,881 00	79,881 00	5,227,648 30
		9,988,693 00	9,809,310 47	179,382 53
				5,227,648 30
<b>Central Mortgage and Housing Corporation</b>				
15 To reimburse Central Mortgage and Housing Corporation for the calendar year 1976:				
(a) for expenditures on housing research, community planning and on the support of experimental components related to housing;				
(b) for the amounts of grants and contributions made and loans forgiven for sewage treatment projects, and the amounts of loans forgiven for new communities and for rehabilitation and conversion of existing buildings;				
(c) for contributions made in respect of loans to facilitate home ownership, of loans to non-profit corporations; of loans for neighbourhood improve- ment programs;				
(d) for losses resulting from the operation of public housing projects;				
(e) for losses resulting from the sale of mortgages;				
(f) for costs and expenses incurred in respect of loans to facilitate home ownership, for rehabilitation and conversion of existing residential build- ings, for the neighbourhood improvement programs and for new communities;				
(g) for the loss incurred in the redevelopment, administration and operation of Granville Island;				
(h) for losses incurred in the operation of real estate holdings acquired by the corporation;				
(i) for losses incurred by the corporation when the interest rate to borrowers for loans under the National Housing Act is less than the rate required to provide for full recovery of costs to the corporation in respect of the loans;				
(j) for expenditures in respect of the Rural and Native Housing Program for financial assistance and training;				
(k) for contributions made and expenses incurred in respect of a private tender assisted rental program;				
(l) for net losses and costs and expenses incurred in the operation of the land-lease program;				
and to authorize the payment to the corporation of an administration fee for carrying out the home buyer grant program .....	\$ 340,200,000 00			
15b To extend the purposes of Urban Affairs Vote 15, Appropriation Act No. 3, 1976, to include reimbursement to Central Mortgage and Housing Corporation for the calendar year 1976 for:				
(a) contributions made to offset the cost of borrowing for eligible borrowers under the National Housing Act;				
(b) contributions made and costs and expenses incurred in respect of incentive payments to municipalities;				
(c) losses incurred in the disposition of acquired real estate;				
(d) contributions made, losses, costs and expenses incurred in respect of 1976 Federal Housing Action Programs; and to provide a further amount of .....	13,900,000 00			

## Appropriations and Expenditures—Continued

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>Central Mortgage and Housing Corporation—Concluded</b>				
15d To extend the purposes of Urban Affairs Vote 15, Appropriation Act No. 3, 1976:				
(a) by substituting for the expression "calendar year 1976", the expression "the period commencing on January 1, 1976 and ending on March 31, 1977";				
(b) to repeal all that portion of subsection 34.1(1)(a) of the National Housing Act preceding paragraph (i) thereof and substitute therefore the following: "34.1(1)(a) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation and improvement thereof where the family housing unit or housing accommodation of the hostel or dormitory type is located"; and				
to provide a further amount of .....	155,100,000 00			
	509,200,000 00	493,833,894 73	15,366,105 27	*318,218,649 58
20 Home buyer grant payments, in accordance with terms and conditions prescribed by regulations made by the Governor in Council, of amounts not to exceed \$500, to an individual who				
(a) after October 31, 1974, acquired a housing unit or share of the capital stock of a co-operative housing corporation or association, whether jointly with another person or otherwise, if the housing unit was, or if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the corporation that was				
(i) inhabited by the individual as his principal residence at any time in the period commencing on the date of acquisition and ending on October 31, 1975, or in the period commencing on the date of acquisition and ending on December 31, 1975, if that individual before November 1, 1975 has:				
(a) commenced construction of the unit on his own lands or on lands leased by him under a written lease for 5 years or more;				
(b) entered into a written contract of purchase and sale for the purchase of the unit; or				
(c) acquired a share of the capital stock of a co-operative housing corporation if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the corporation, and"				
(ii) situated in Canada, and				
(iii) never previously used as a dwelling place, and				
(b) at no time prior to the acquisition described in paragraph (a) owned, or whose spouse owned, whether jointly with another person or otherwise a housing unit in Canada that was used as a principal residence by the individual or the spouse .....				
	\$ 500,000 00			
20b .....	4,700,000 00			
	5,200,000 00	3,754,850 22	1,445,149 78	37,499,999 00
21d Home Insulation Program—To authorize Central Mortgage and Housing Corporation to administer a home insulation program in the Provinces of Nova Scotia and Prince Edward Island and in respect thereto to make contributions up to an aggregate amount not exceeding \$40,350,000, in accordance with terms and conditions prescribed by regulations of the Governor in Council, to any person who during the period beginning on January 1, 1977 and ending on December 31, 1981 in the said provinces insulates or causes to have insulated against heat loss so as to reduce energy consumption				
(a) a family housing unit, being in a residential building of not more than three storeys in height, that was occupied as a permanent residence before January 1, 1977, or				
(b) a residential building, being not more than three storeys in height, containing a hostel accommodation any part of which was occupied as a principal residence before January 1, 1977				
in respect of which no contribution was previously made under this authority, the said regulations to include inter alia the definitions of a family housing unit and hostel accommodation, the maximum amount of contributions payable to any person; payment to Central Mortgage and Housing Corporation for purposes of the home insulation program including the costs and expenses of the Corporation in the administration of the program .....				
	40,350,000 00	40,350,000 00		
21e Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement .....	8,371,597 20	8,371,597 20		11,245,298 42
	563,121,597 20	546,310,342 15	16,811,255 05	366,963,947 00

## Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
<b>National Capital Commission</b>				
30 Operating expenditures and contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region.....	\$ 21,270,000 00			
30b .....	888,000 00			
30d .....	97,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism .....	248,400 00			
Transfer from Treasury Board Vote 17c employment creating projects.....	1,117,500 00			
	23,620,900 00	23,620,900 00		18,963,400 00
35 Payment to the National Capital Fund .....	32,000,000 00	32,000,000 00		30,000,000 00
	55,620,900 00	55,620,900 00		48,963,400 00
Total .....	648,327,391 04	625,317,452 73	23,009,938 31	439,867,515 65

\* Includes \$119,655,071 07 previously charged to statutory votes.

## Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Ministry of State .....	1976-77	13,577	49	1,509		15,037
	1975-76	18,713	14	669		19,368
Canadian Habitat Secretariat .....	1976-77	9,809	11	67		9,865
	1975-76	5,228	16			5,212
Central Mortgage and Housing Corporation .....	1976-77	546,310	*4,481			541,829
	1975-76	366,964	8,385			358,579
National Capital Commission .....	1976-77	55,621	2,910			52,711
	1975-76	48,963	2,016			46,947
Total .....	1976-77	625,317	7,451	1,576		619,442
	1975-76	439,868	10,431	669		430,106

\* Does not include: return on investments \$606,220; refunds of previous years' expenditure \$120,776.

**Programs by Activities**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>Minister of State</b>								
Urban policy and research .....	7,891	2,365	100	97	800	354	8,791	2,816
Urban coordination .....	3,235	4,675			4,855	1,847	8,090	6,522
General administration .....	2,012	3,602	123	57			2,135	3,659
Contributions to employee benefit plans .....	580	580					580	580
	13,718	11,222	223	154	5,655	2,201	19,596	13,577
Less: receipts credited to revenue .....		49						49
Add: services provided by other departments .....	1,509	1,509					1,509	1,509
Total cost of program .....	15,227	12,682	223	154	5,655	2,201	21,105	15,037
<b>Canadian Habitat Secretariat</b>								
Administration and conference .....	8,891	8,731		203	1,098	875	9,989	9,809
Less: receipts credited to revenue .....		11						11
Add: services provided by other departments .....	67	67					67	67
Total cost of program .....	8,958	8,787		203	1,098	875	10,056	9,865
<b>Central Mortgage and Housing Corporation</b>								
Housing research and community planning .....	18,870	17,619					18,870	17,619
Public housing projects and land development .....	227,700	227,615					227,700	227,615
Municipal sewage treatment assistance .....	71,140	70,361					71,140	70,361
Urban renewal assistance .....	8,371	8,371					8,371	8,371
Assisted home ownership .....	17,500	17,460					17,500	17,460
Low income non-profit assistance .....	24,500	24,432					24,500	24,432
Co-operative housing assistance .....	5,350	5,325					5,350	5,325
Residential rehabilitation assistance .....	45,700	42,256					45,700	42,256
Neighbourhood improvement program .....	20,900	20,882					20,900	20,882
New communities .....	100	87					100	87
Granville Island .....	2,730	2,621					2,730	2,621
Losses on real estate .....	14,200	13,805					14,200	13,805
Special municipal grants .....	16,600	9,446					16,600	9,446
Direct lending rental assistance .....	200	96					200	96
Losses on real estate (disposals) .....	1,000	555					1,000	555
Interest reductions contributions .....	300	254					300	254
Home Insulation Program .....	40,350	40,350					40,350	40,350
Interest rate losses .....	17,800	17,727					17,800	17,727
Rural and native housing .....	8,800	7,639					8,800	7,639
Private lender rental program .....	4,450	4,376					4,450	4,376
Private lender assisted home ownership program .....	11,100	11,022					11,100	11,022
Land acquisition and leasing .....	60	58					60	58
Grant to first-time home buyers .....	5,200	3,755					5,200	3,755
Fees to administer first-time home buyers program .....	200	198					200	198
	563,121	546,310					563,121	546,310
Less receipts credited to revenue .....		4,481						4,481
Total cost of program .....	563,121	541,829					563,121	541,829
<b>National Capital Commission</b>								
Policy development .....			650	650			650	650
Land development .....	6,362	6,922	5,800	5,800			12,162	12,722
Transportation .....			15,900	15,900			15,900	15,900
Services and utilities .....			6,800	6,800			6,800	6,800
Recreation and culture .....	10,347	10,771	2,450	2,450	450	450	13,247	13,671
Administration and finance .....	11,342	11,765	400	400			11,742	12,165
	28,051	29,458	32,000	32,000	450	450	60,501	61,908
Less: receipts and revenues credited to the vote .....	4,880	6,287					4,880	6,287
	23,171	23,171	32,000	32,000	450	450	55,621	55,621
Less: receipts credited to revenue .....		2,910						2,910
Total cost of program .....	23,171	20,261	32,000	32,000	450	450	55,621	52,711



**Grants, Contributions and Other Transfer Payments**

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>Ministry of State</b>			
Contributions for the implementation of projects designed to assist in achieving an improved urban environment:			
Urban policy and research .....	800	354	441
Urban coordination .....	4,855	1,847	2,947
	5,655	2,201	3,388
<b>Canadian Habitat Secretariat</b>			
Contribution to the Association in Canada Serving Organizations for Human Settlements .....	525	781	
Contributions related to conference activities .....	573	94	1,060
	1,098	875	1,060
<b>National Capital Commission</b>			
Contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region .....	450	450	250
	450	450	250
<b>Total</b> .....	7,203	3,526	4,698

# Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Canadian Habitat Secretariat	Central Mortgage and Housing Corporation	National Capital Commission	Total
(1) Salaries and wages .....	5,617 <b>4,413</b> <i>5,535</i>	791 <b>675</b> <i>269</i>			6,408 <b>5,088</b> <i>5,804</i>
(1) Other personnel costs .....	661 <b>604</b> <i>586</i>	88 <b>80</b> <i></i>			749 <b>684</b> <i>586</i>
(2) Transportation and communications .....	985 <b>775</b> <i>1,097</i>	1,564 <b>1,181</b> <i>667</i>			2,549 <b>1,956</b> <i>1,764</i>
(3) Information .....	645 <b>275</b> <i>566</i>	480 <b>267</b> <i>311</i>			1,125 <b>542</b> <i>877</i>
(4) Professional and special services .....	4,499 <b>4,848</b> <i>5,672</i>	2,943 <b>5,132</b> <i>1,711</i>			7,442 <b>9,980</b> <i>7,383</i>
(5) Rentals .....	728 <b>124</b> <i>286</i>	905 <b>754</b> <i>253</i>			1,633 <b>878</b> <i>539</i>
(6) Purchased repair and upkeep .....	130 <b>48</b> <i>1,075</i>	1,168 <b>153</b> <i>284</i>			1,298 <b>201</b> <i>1,359</i>
(7) Utilities, materials and supplies .....	403 <b>128</b> <i>268</i>	952 <b>467</b> <i>150</i>			1,355 <b>595</b> <i>418</i>
(9) Construction and acquisition of machinery and equipment .....	223 <b>154</b> <i>234</i>				223 <b>357</b> <i>613</i>
(10) Grants, contributions and other transfer payments .....	5,655 <b>2,201</b> <i>3,388</i>	1,098 <b>875</b> <i>1,060</i>		450 <b>450</b> <i>250</i>	7,203 <b>3,526</b> <i>4,698</i>
(12) All other expenditures .....	50 <b>7</b> <i>6</i>		563,121 <b>546,310</b> <i>366,964</i>	60,051 <b>61,458</b> <i>54,365</i>	623,222 <b>607,797</b> <i>421,479</i>
(1-12) Total .....	19,596 <b>13,577</b> <i>18,713</i>	9,989 <b>9,809</b> <i>5,228</i>	563,121 <b>546,310</b> <i>366,964</i>	60,501 <b>61,908</b> <i>54,615</i>	653,207 <b>631,604</b> <i>445,520</i>
(13) Less <sup>S</sup> receipts and revenues credited to the vote .....				4,880 <b>6,287</b> <i>5,652</i>	4,880 <b>6,287</b> <i>5,652</i>
Total net expenditures .....	19,596 <b>13,577</b> <i>18,713</i>	9,989 <b>9,809</b> <i>5,228</i>	563,121 <b>546,310</b> <i>366,964</i>	55,621 <b>55,621</b> <i>48,963</i>	648,327 <b>625,317</b> <i>439,868</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold** face type are 1976-77 expenditures.Amounts in *italic* type are 1975-76 expenditures.

# Departmental Summary

(in thousands of dollars)

	Total	Ministry of State	Canadian Habitat Secretariat	Central Mortgage and Housing Corporation	National Capital Commission	Undisbursed Balances Appropriation National Capital Fund
<b>FINANCIAL RESOURCES USED FOR—</b>						
Budgetary and other—						
Operating expenditures .....	595,721	11,222	8,731	546,310	29,458	
Capital expenditures .....	32,357	154	203		32,000	
Grants, contributions and other transfer payments .....	3,526	2,201	875		450	
Sums credited to revenue .....	734,447	49	11	731,477	2,910	
Sub-total .....	1,366,051	13,626	9,820	1,277,787	64,818	
Non-budgetary transactions—						
Increase in accounts receivable .....						
Decrease in accounts payable .....						
Other loans made to third parties .....						
Other repayments of loans received from third parties .....						
Amounts advanced by Canada .....	1,206,500			1,196,500	10,000	
Equity capital invested by Canada .....						
Acquisition of inventories .....						
Other reductions in liabilities and increases in assets .....	21,000					21,000
Total financial resources used .....	2,593,551	13,626	9,820	2,474,287	74,818	21,000
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>						
Budgetary allocations used—						
Annual appropriations .....	616,264	12,975	9,729	537,939	55,621	
Statutory appropriations .....	9,053	602	80	8,371		
Receipts credited to appropriations .....	6,287				6,287	
Sums credited to revenue .....	734,447	49	11	731,477	2,910	
Sales .....						
Other .....						
Depreciation charged as an expenditure .....						
Sub-total .....	1,366,051	13,626	9,820	1,277,787	64,818	
Non-budgetary transactions—						
Decrease in accounts receivable .....						
Increase in accounts payable .....						
Other repayments of loans made to third parties .....						
Other loans received from third parties .....						
Repayments of amounts advanced by Canada .....	361,707			359,502	2,205	
Equity capital realized .....						
Decrease in inventories .....						
Other increases in liabilities or reduction in assets .....	32,000					32,000
Total financial resources provided .....	1,759,758	13,626	9,820	1,637,289	67,023	32,000
Net financial resources used or net financial resources provided ( - ) .....	833,793	nil	nil	836,998	7,795	-11,000

## Revenues

	1976-77	1975-76
<b>Ministry of State</b>		
<b>Comparative Summary</b>		
Non-Tax Revenue—		
Refunds of previous years' expenditure .....	44,519 35	11,774 70
Miscellaneous .....	4,208 31	2,478 47
Total .....	<u>\$ 48,727 66</u>	<u>\$ 14,253 17</u>

1976-77	1975-76
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**Canadian Habitat Secretariat****Comparative Summary**

Non-Tax Revenue—		
Refunds of previous years' expenditure.....	11,308 31	15,950 12
Miscellaneous .....		15,950 12
Total .....	<u>\$ 11,308 31</u>	<u>\$ 15,950 12</u>

1976-77	1975-76
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**Central Mortgage and Housing Corporation****Comparative Summary**

Non-Tax Revenue—		
A Return on investments .....	606,220,006 06	519,784,117 05
B Refunds of previous years' expenditure.....	120,775,918 05	76,549,197 28
C Proceeds from sales .....	615,049 23	1,243,119 11
D Miscellaneous .....	3,866,362 66	7,141,588 10
Total .....	<u>\$ 731,477,336 00</u>	<u>\$ 604,718,021 54</u>

1976-77
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**Details**

## Non-Tax Revenue—

A Return on investments: interest on debentures, \$605,826-737; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, c. 46 R.S., \$393,269 .....	606,220,006
B Refunds of previous years' expenditure: payments made to the Corporation from a statutory vote during the fiscal year 1975-76 from January to March 1976 were charged to vote 15 in the current fiscal year and the credit was made to this account .....	120,775,918
C Proceeds from sales: sales of properties .....	615,049
D Miscellaneous: net profits under the Housing Act .....	3,866,363
Total .....	<u>\$ 731,477,336</u>

1976-77	1975-76
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**National Capital Commission****Comparative Summary**

Non-Tax Revenue—		
Return on investments .....	2,871,965 13	1,971,965 30
Refunds of previous years' expenditure .....	38,356 31	43,938 63
Total .....	<u>\$ 2,910,321 44</u>	<u>\$ 2,015,903 93</u>



# SECTION 29

1976-77

## Veterans Affairs

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## VETERANS AFFAIRS

### Objectives

#### ADMINISTRATION PROGRAM

- To provide executive direction and certain common administrative and professional services to the Department as a whole.

#### WELFARE SERVICE PROGRAM

- To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.
- To provide sheltered employment by production and sale of Vetcraft products.

#### PENSIONS PROGRAM

- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

#### BUREAU OF PENSIONS ADVOCATES PROGRAM

- To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

#### TREATMENT SERVICES PROGRAM

- To provide medical services for qualified veterans suffering from service-connected disabilities.

#### VETERAN'S LAND ADMINISTRATION PROGRAM

- To effect the settlement of qualified veterans as farmers, small holders, commercial fishermen and home-steaders, including Indian veterans on Reserves.

# Appropriations and Expenditures

Vote				
	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures .....	\$ 6,793,000 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism .....	45,500 00			
		6,838,500 00	6,304,684 42	533,815 58
Stat. Minister of Veterans Affairs—Salary and motor car allowance .....		21,999 84	21,999 84	6,582,024 31
Stat. Contributions to employee benefit plans .....		502,000 00	502,000 00	25,655 82
		7,362,499 84	6,828,684 26	613,000 00
			533,815 58	7,220,680 13
WELFARE SERVICES PROGRAM				
5 War Veterans Allowance Board—Operating expenditures .....	\$ 999,000 00			
5d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$36,528.51 .....	1 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism .....	6,500 00			
		1,005,501 00	712,507 87	292,993 13
10 War Veterans Allowance Board—The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board .....	\$ 198,854,000 00			777,020 56
Less transfer to Vote 35 .....	2,500,000 00			
		196,354,000 00	193,185,373 54	3,168,626 46
15 Operating expenditures .....	\$ 14,440,000 00			172,701,975 64
15d To extend the purposes of Veterans Affairs Vote 15, Appropriation Act No. 3, 1976, to reimburse the Veterans Working Capital Advance account established by Loans, Investments and Advances Vote 517, Appropriation Act No. 5, 1958, for the purpose of financing the manufacture of Remembrance Day poppies and wreaths, in the amount of \$164,608 for the value of operating losses; and to authorize the transfer of \$164,607 from Veterans Affairs Vote 20, Appropriation Act No. 3, 1976, for the purposes of this Vote .....	1 00			
Transfer from Vote 20 .....	164,607 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism .....	39,000 00			
		14,643,608 00	14,170,824 23	472,783 77
20 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board .....	\$ 17,174,000 00			11,767,406 60
Less transfer to:				
Vote 15 .....	\$ 164,607 00			
Vote 35 .....	499,999 00			
	664,606 00			
		16,509,394 00	15,723,066 05	786,327 95
Stat. Re-establishment credits and repayments under section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act .....		592,610 02	592,610 02	13,721,692 12
Stat. Contributions to employee benefit plans .....		1,328,000 00	1,328,000 00	586,963 23
Stat. Returned soldiers insurance actuarial liability adjustment .....		110,040 05	110,040 05	1,262,000 00
Stat. Veterans insurance actuarial liability adjustment .....		864,203 72	864,203 72	105,271 19
Expenditures from appropriations not required for 1976-77 .....				1,005,249 40
		231,407,356 79	226,686,625 48	97 50
			4,720,731 31	201,927,676 24
PENSIONS PROGRAM				
25 Pension Review Board—Operating expenditures .....	\$ 391,000 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism .....	6,500 00			
		397,500 00	350,338 51	47,161 49
30 Operating expenditures .....	\$ 9,366,000 00			324,134 63
30d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$61,038.62 .....	1 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism .....	19,500 00			
		9,385,501 00	8,738,801 71	646,699 29
35 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board .....	\$ 382,560,000 00			7,180,312 06
35d To authorize the transfer of \$2,500,000 from Veterans Affairs Vote 10 and \$499,999 from Veterans Affairs Vote 20, Appropriation Act No. 3, 1976 for the purposes of this Vote .....	1 00			
Transfer from Vote 10 .....	2,500,000 00			
Transfer from Vote 20 .....	499,999 00			
		385,560,000 00	383,759,064 64	1,800,935 36
Stat. Contributions to employee benefit plans .....		783,000 00	783,000 00	346,552,817 11
		396,126,001 00	393,631,204 86	751,000 00
			2,494,796 14	354,808,263 80

## Appropriations and Expenditures—Concluded

Vote	1976-77 Appropriations	1976-77 Expenditures	Unexpended Balances	1975-76 Expenditures
	\$	\$	\$	\$
BUREAU OF PENSIONS ADVOCATES PROGRAM				
40 Program expenditures .....	\$ 2,206,000 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism .....	6,500 00			
	2,212,500 00	2,011,748 85	200,751 15	1,851,516 78
Stat. Contributions to employee benefit plans .....	205,000 00	205,000 00		204,000 00
	2,417,500 00	2,216,748 85	200,751 15	2,055,516 78
TREATMENT SERVICES PROGRAM				
45 Operating expenditures, contributions and authority to spend revenue received during the year .....	\$ 103,045,000 00			
45d To extend the purposes of Veterans Affairs Vote 45, Appropriation Act No. 3, 1976, to authorize that where the administration of a hospital or other service for treatment, care or training of veterans is transferred from Her Majesty in Right of Canada to an approved employer as defined in subsection 30(1) of the Public Service Superannuation Act, Treasury Board may prescribe the terms and conditions pursuant to which an employee who ceased or ceases to be employed in the Public Service to become employed by that approved employer as a result of the transfer is deemed to be employed in the Public Service for the purposes of the Public Service Superannuation Act while he is employed by that approved employer and to further deem the approved employer a Public Service corporation for purposes of Sec- tion 25 of the Public Service Superannuation Act in respect of that employee during his employment with that approved employer .....	1 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism .....	91,000 00			
	103,136,001 00	96,965,674 52	6,170,326 48	90,419,707 07
50 Capital expenditures including contributions to provinces and other authorities toward such costs .....	15,220,000 00	5,778,486 98	9,441,513 02	8,447,304 05
Stat. Contributions to employee benefit plans .....	7,503,000 00	7,503,000 00		7,309,000 00
	125,859,001 00	110,247,161 50	15,611,839 50	106,176,011 12
VETERANS' LAND ADMINISTRATION PROGRAM				
55 Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board .....	7,174,906 00	6,536,748 66	638,157 34	7,044,388 39
Stat. Provision for reserve for conditional benefits, Veterans' Land Act .....	1,600,000 00	1,600,000 00		4,440,000 00
Stat. Contributions to employee benefit plans .....	623,000 00	623,000 00		724,000 00
Stat. Reduction in Veterans' Land Act advances .....	20,343 89	20,343 89		9,895 97
Stat. Write-off of active assets .....	600 84	600 84		2,933 81
	9,418,850 73	8,780,693 39	638,157 34	12,221,218 17
Total .....	772,591,209 36	748,391,118 34	24,200,091 02	684,409,366 24

**Total Cost of Programs**

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	Accommoda- tion provided by this department	
ADMINISTRATION .....	1976-77	6,829		514		7,343
	1975-76	7,221		658		7,879
WELFARE SERVICES .....	1976-77	226,687	1,312	2,526	193	228,094
	1975-76	201,928	1,598	2,287	185	202,802
PENSIONS .....	1976-77	393,631	2,437	1,981	61	393,236
	1975-76	354,808	2,743	1,854	59	353,978
BUREAU OF PENSIONS ADVOCATES .....	1976-77	2,216		184	4	2,404
	1975-76	2,055		145	13	2,213
TREATMENT SERVICES .....	1976-77	110,247	206	2,631	11,998	124,670
	1975-76	106,176	422	2,503	11,528	119,785
VETERANS' LAND ADMINISTRATION .....	1976-77	8,781	61	873	105	9,698
	1975-76	12,221	117	866	101	13,071
Total .....	1976-77	748,391	*4,016	8,709	12,361	765,445
	1975-76	684,409	*4,880	8,313	11,886	699,728

\*Does not include amounts credited to non-tax revenue—return on investments as follows: 1976-77, \$26,992,681; 1975-76, \$27,754,206.

**Programs by Activities**

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
<b>ADMINISTRATION PROGRAM</b>								
Administration .....	6,950	6,561	412	268			7,362	6,829
Add: services provided by other departments .....	514	514					514	514
Total cost of program .....	7,464	7,075	412	268			7,876	7,343
<b>WELFARE SERVICES PROGRAM</b>								
Welfare services .....	16,876	16,121	101	90	214,430	210,476	231,407	226,687
Less: receipts credited to revenue .....		12			450	1,300	450	1,312
Add: services provided by other departments .....	2,526	2,526					2,526	2,526
accommodation provided by this department .....	193	193					193	193
Total cost of program .....	19,595	18,828	101	90	213,980	209,176	233,676	228,094
<b>PENSIONS PROGRAM</b>								
Pensions .....	10,44*	9,814	125	58	385,560	383,759	396,126	393,631
Less: receipts credited to revenue .....					2,100	2,437	2,100	2,437
Add: services provided by other departments .....	1,981	1,981					1,981	1,981
accommodation provided by this department .....	61	61					61	61
Total cost of program .....	12,483	11,856	125	58	383,460	381,322	396,068	393,236
<b>BUREAU OF PENSIONS ADVOCATES PROGRAM</b>								
Bureau of pensions advocates .....	2,392	2,198	26	18			2,418	2,216
Add: services provided by other departments .....	184	184					184	184
accommodation provided by this department .....	4	4					4	4
Total cost of program .....	2,580	2,386	26	18			2,606	2,404
<b>TREATMENT SERVICES PROGRAM</b>								
Head office administration .....	1,067	788		1			1,067	789
Treatment in departmental facilities .....	95,110	97,049	9,709	5,331			104,819	102,380
Treatment in non-departmental facilities .....	32,018	30,911	5,511	446			37,529	31,357
Treatment and related allowances .....					4,094	3,011	4,094	3,011
Contributions to employee benefit plans .....	7,503	7,503					7,503	7,503
	135,698	136,251	15,220	5,778	4,094	3,011	155,012	145,040
Less: receipts and revenues credited to the vote .....	29,153	34,793					29,153	34,793
	106,545	101,458	15,220	5,778	4,094	3,011	125,859	110,247
Less: receipts credited to revenue .....	87	202				4	87	206
Add: services provided by other departments .....	2,631	2,631					2,631	2,631
accommodation provided by this department .....	11,998	11,998					11,998	11,998
Total cost of program .....	121,087	115,885	15,220	5,778	4,094	3,007	140,401	124,670
<b>VETERANS' LAND ADMINISTRATION PROGRAM</b>								
Veterans' Land administration .....	7,734	7,139	70	19	1,615	1,623	9,419	8,781
Less: receipts credited to revenue .....	25	61					25	61
Add: services provided by other departments .....	873	873					873	873
accommodation provided by this department .....	105	105					105	105
Total cost of program .....	8,687	8,056	70	19	1,615	1,623	10,372	9,698



# Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1976-77 Appropriations	1976-77 Expenditures	1975-76 Expenditures
<b>WELFARE SERVICES PROGRAM</b>			
War veterans allowances and civilian war allowances—			
North West Field Force .....	3	16	4
South African War .....	97	68	68
World War I .....	20,220	21,072	22,651
World War II and Special Forces (Korea) .....	164,318	160,899	139,116
Dual Service (World Wars I and II) .....	754	748	855
Civilian War Allowances .....	10,962	10,383	10,008
	<i>196,354</i>	<i>193,186</i>	<i>172,702</i>
Assistance in accordance with the provisions of the Assistance Fund Regulations .....	12,219	12,350	10,872
Grant to Army Benevolent Fund .....	18	18	18
Grant to Royal Canadian Legion .....	9	9	9
Grant to Canadian Veterans Association of the United Kingdom .....	1	1	1
Other benefits—			
Children of war dead (education assistance) .....	1,300	988	1,090
University and vocational training .....	13	11	10
Assistance to Canadian Veterans—Overseas District .....	23	13	18
Repayment under Subsection (3) of Section 10 of the Veterans Rehabilitation Act (R.S. c. V-5) in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefits under the Veterans' Land Act, (R.S. c. V-4) or where having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments .....	2		3
Last Post Fund .....	1,000	927	551
Special housing assistance for Veterans .....	789	313	12
Payments under the War Service Grants Act (R.S. c. W-4)—			
Re-establishment credits under Section 8 .....	106	106	121
Repayments under section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act .....	487	487	467
Returned soldiers insurance actuarial liability adjustment .....	110	110	105
Veterans insurance actuarial liability adjustment .....	864	864	1,005
Commonwealth War Graves Commission .....	1,130	1,087	1,132
United Nations Memorial Cemetery in Korea .....	5	6	5
	<i>18,076</i>	<i>17,290</i>	<i>15,419</i>
	<b>214,430</b>	<b>210,476</b>	<b>188,121</b>
<b>PENSIONS PROGRAM</b>			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45-8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order .....	180	196	159
World War I .....	81,000	77,399	75,260
World War II .....	284,000	287,020	253,847
Civilians, World War II .....	1,200	1,160	1,015
Defence Forces—Peacetime Services .....	13,000	12,110	11,069
Special Forces (Korea) .....	5,400	5,173	4,641
Newfoundland Special Awards .....	50	41	55
Burial grants .....	625	505	424
Gallantry Awards—World War II and Special Force .....	40	103	40
Compensation for loss of earnings .....	65	52	43
	<i>385,560</i>	<i>383,759</i>	<i>346,553</i>
<b>TREATMENT SERVICES PROGRAM</b>			
Treatment and related allowances .....	4,094	3,011	3,026
	<i>4,094</i>	<i>3,011</i>	<i>3,026</i>
<b>VETERANS LAND ADMINISTRATION PROGRAM</b>			
Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 45 of the Veterans' Land Act (R.S. c. V-4) and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 45 of the Veterans' Land Act—			
Provincial and Dominion land grants .....	10	20	15
Grants to Indian veterans settled on Indian reserve lands under section 46 of the Veterans' Land Act .....	5	3	
Provision for reserve for conditional benefits, Veterans' Land Act .....	1,600	1,600	4,440
	<i>1,615</i>	<i>1,623</i>	<i>4,455</i>
Total .....	<b>605,699</b>	<b>598,869</b>	<b>542,155</b>

## Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Welfare Services Program	Pensions Program	Bureau of Pensions Advocates Program	Treatment Services Program	Veterans' Land Administration Program	Total
(1) Salaries and wages .....	5,085 <b>4,839</b> <i>5,079</i>	13,333 <b>12,757</b> <i>10,497</i>	7,854 <b>7,520</b> <i>6,227</i>	2,059 <b>1,897</b> <i>1,732</i>	75,119 <b>71,534</b> <i>67,168</i>	6,226 <b>5,697</b> <i>5,755</i>	109,676 <b>104,244</b> <i>96,458</i>
(1) Other personnel costs .....	502 <b>504</b> <i>620</i>	1,338 <b>1,328</b> <i>1,278</i>	783 <b>783</b> <i>752</i>	205 <b>205</b> <i>204</i>	7,588 <b>7,503</b> <i>7,383</i>	623 <b>623</b> <i>737</i>	11,039 <b>10,946</b> <i>10,974</i>
(2) Transportation and communications .....	308 <b>312</b> <i>570</i>	890 <b>819</b> <i>734</i>	834 <b>661</b> <i>558</i>	70 <b>53</b> <i>67</i>	1,928 <b>2,366</b> <i>2,276</i>	498 <b>487</b> <i>553</i>	4,528 <b>4,698</b> <i>4,758</i>
(3) Information .....	110 <b>21</b> <i>59</i>			5	70 <b>7</b> <i>15</i>		185 <b>28</b> <i>101</i>
(4) Professional and special services .....	664 <b>604</b> <i>531</i>	478 <b>467</b> <i>402</i>	751 <b>655</b> <i>474</i>	15 <b>15</b> <i>18</i>	37,736 <b>39,754</b> <i>35,958</i>	280 <b>224</b> <i>582</i>	39,924 <b>41,719</b> <i>37,965</i>
(5) Rentals .....	147 <b>123</b> <i>122</i>	39 <b>47</b> <i>45</i>	82 <b>82</b> <i>74</i>	5 <b>4</b> <i>2</i>	329 <b>321</b> <i>357</i>	11 <b>11</b> <i>13</i>	613 <b>588</b> <i>613</i>
(6) Purchased repair and upkeep .....	42 <b>46</b> <i>72</i>	520 <b>414</b> <i>338</i>	46 <b>20</b> <i>21</i>	17 <b>8</b> <i>5</i>	957 <b>1,255</b> <i>1,155</i>	23 <b>15</b> <i>24</i>	1,605 <b>1,758</b> <i>1,615</i>
(7) Utilities, materials and supplies .....	88 <b>112</b> <i>115</i>	110 <b>113</b> <i>101</i>	88 <b>92</b> <i>75</i>	15 <b>16</b> <i>13</i>	11,891 <b>13,451</b> <i>12,809</i>	34 <b>39</b> <i>37</i>	12,226 <b>13,823</b> <i>13,150</i>
(8) Construction and acquisition of land, buildings and equip- ment.....		<b>17</b> <i>319</i>			13,775 <b>4,512</b> <i>7,162</i>		13,775 <b>4,529</b> <i>7,481</i>
(9) Construction and acquisition of machinery and equipment ....	412 <b>268</b> <i>39</i>	101 <b>73</b> <i>92</i>	125 <b>58</b> <i>73</i>	26 <b>18</b> <i>14</i>	1,445 <b>1,266</b> <i>1,285</i>	70 <b>19</b> <i>20</i>	2,179 <b>1,702</b> <i>1,523</i>
(10) Grants, contributions and other transfer payments .....		214,430 <b>210,476</b> <i>188,121</i>	385,560 <b>383,759</b> <i>346,553</i>		4,094 <b>3,011</b> <i>3,026</i>	1,615 <b>1,623</b> <i>4,455</i>	605,699 <b>598,869</b> <i>542,155</i>
(12) All other expenditures .....	4 <b>14</b>	168 <b>176</b> <i>1</i>	3 <b>1</b> <i>1</i>	1	80 <b>60</b> <i>112</i>	39 <b>43</b> <i>18</i>	295 <b>280</b> <i>146</i>
(1-12) Total .....	7,362 <b>6,829</b> <i>7,221</i>	231,407 <b>226,687</b> <i>201,928</i>	396,126 <b>393,631</b> <i>354,808</i>	2,418 <b>2,216</b> <i>2,055</i>	155,012 <b>145,040</b> <i>138,706</i>	9,419 <b>8,781</b> <i>12,221</i>	801,744 <b>783,184</b> <i>716,939</i>
(13) Less: receipts and revenues credited to the vote .....					29,153 <b>34,793</b> <i>32,530</i>		29,153 <b>34,793</b> <i>32,530</i>
Total net expenditures .....	7,362 <b>6,829</b> <i>7,221</i>	231,407 <b>226,687</b> <i>201,928</i>	396,126 <b>393,631</b> <i>354,808</i>	2,418 <b>2,216</b> <i>2,055</i>	125,859 <b>110,247</b> <i>106,176</i>	9,419 <b>8,781</b> <i>12,221</i>	772,591 <b>748,391</b> <i>684,409</i>

Amounts in roman type are 1976-77 appropriations.

Amounts in **bold** face type are 1976-77 expenditures.Amounts in *italic* type are 1975-76 expenditures.

# Departmental Summary

(in thousands of dollars)

	Total	Department	Hospital Stores Working Capital Advance	Vetercraft Revolving Fund	Veterans Land Act Fund	Reserve for Conditional Benefits	Securities Held in Trust	Deposit and Trust Accounts	Annuity, Insurance and Pension Accounts	Suspense Accounts	Contractors Hold- backs
<b>FINANCIAL RESOURCES USED</b>											
<b>FOR—</b>											
Budgetary and other—											
Operating expenditures .....	183,119	178,064	4,238	817							
Capital expenditures .....	6,231	6,231									
Grants, contributions and other transfer payments .....	598,869	597,269				1,600					
Sums credited to revenue .....	31,009	4,016		23	26,970						
Sub-total .....	819,228	785,580	4,238	840	26,970	1,600					
Non-budgetary transactions—											
Increase in accounts receivable .....											
Decrease in accounts payable .....											
Other loans made to third parties .....	17,886				17,886						
Other repayments of loans received from third parties .....											
Amounts advanced by Canada .....											
Equity capital invested by Canada .....											
Acquisition of inventories .....											
Other reductions in liabilities and increases in assets .....	66,513		89		186	5,100	37	54,587	4,648	1,815	51
Total financial resources utilized .....	903,627	785,580	4,327	840	45,042	6,700	37	54,587	4,648	1,815	51
<b>FINANCIAL RESOURCES PROVIDED FROM—</b>											
Budgetary allocations used—											
Annual appropriations .....	734,237	734,237									
Statutory appropriations .....	14,154	12,534			20	1,600					
Receipts credited to appropriations .....	34,793	34,793									
Sums credited to revenue .....	30,986	4,016			26,970						
Sales .....	5,078		4,238	840							
Other .....											
Depreciation charged as an expenditure .....											
Sub-total .....	819,248	785,580	4,238	840	26,990	1,600					
Non-budgetary transactions—											
Decrease in accounts receivable .....											
Increase in accounts payable .....											
Other repayments of loans made to third parties .....	48,238				48,238						
Other loans received from third parties .....											
Repayments of amounts advanced by Canada .....											
Equity capital realized .....											
Decrease in inventories .....	189			189							
Other increases in liabilities or reduction in assets .....	64,397				5,115	1,600	57	53,865	1,956	1,793	11
Total financial resources provided .....	932,072	785,580	4,238	1,029	80,343	3,200	57	53,865	1,956	1,793	11
Net financial resources used or net financial resources provided (-) .....	-28,445	nil	89	-189	-35,301	3,500	-20	722	2,692	22	40

# Revenue

	1976-77	1975-76
<b>Comparative Summary</b>		
<b>Non-Tax Revenue—</b>		
A Return on investments .....	26,992,681 50	27,754,205 93
B Refunds of previous years' expenditure ..	1,526,635 99	3,386,857 06
C Miscellaneous .....	2,489,964 67	1,492,896 79
Total .....	<u>\$ 31,009,282 16</u>	<u>\$ 32,633,959 78</u>

1976-77

<b>Details</b>		
<b>Non-Tax Revenue—</b>		
<b>A Return on investments:</b>		
Surplus from revolving fund operations, Vetcraft .....	23,341	
Interest on loan from Veterans' Land Act Fund .....	26,969,340	26,992,681
<b>B Refunds of previous years' expenditure:</b>		
Refunds in respect of pensions .....	1,183,305	
Treatment Services—operation and maintenance .....	125,179	
Hospital construction and equipment .....	4,082	
Treatment and related allowances .....	3,915	
Veterans' Land Act—administration .....	18,406	
Welfare services administration .....	5,621	
Welfare services—War veterans allowances .....	96,871	
Welfare services—Assistance fund .....	3,765	
Welfare services—other benefits .....	15,523	
Re-establishment credits .....	65,456	
Soldier Settlement and Veterans' Land Act .....	4,320	
Sundries .....	193	1,526,636
<b>C Miscellaneous:</b>		
Cash discounts .....	8,419	
Rental of staff residences and garages—treatment services .....	39,510	
Refunds of current and previous years overpayments—pensions .....	1,253,732	
Refunds of current and previous years overpayments—welfare services .....	1,118,559	
Fees for services—Veterans' Land Act .....	18,710	
Rentals of DND properties—Veterans' Land Act .....	14,666	
Sundries .....	36,369	2,489,965
Total .....		<u>\$ 31,009,282</u>

## Appendix 1

### Working Capital Advance Manufacture of Remembrance Day Poppies

BALANCE SHEET AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

ASSETS	1977	1976	LIABILITIES AND CAPITAL	1977	1976
Inventories of raw materials, work in process and finished goods .....	\$ 511,233	\$ 535,360	Working capital advance investments in inventories .....	\$ 511,233	\$ 699,969

\*Amends the reporting in 1975/76 Public Accounts.

### STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT FOR THE YEAR ENDED MARCH, 31 1977 (with comparative figures for the preceding year)

	1977	1976
Balance, inventory at beginning of year .....	535,360	483,724
Increase or (decrease) in inventory during the year .....	(24,127)	51,636
Profit or loss (-) for the year (Exhibit A) .....	23,342	(111,856)
Profit credited to Consolidated Revenue Fund .....	534,575	423,504
Loss absorbed in vetcraft operations .....	(23,342)	111,856
Balance inventory at end of year .....	\$ 511,233	\$ 535,360

Note: The debit balance in this account at any time not to exceed \$1,000,000.

## Exhibit A

### STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 1977 (with comparative figures for the preceding year)

	1977	1976
Sales .....	\$ 840,147	\$ 711,561
Cost of sales—		
Inventory at beginning of year .....	535,360	483,724
Cost incurred during year .....	792,678	875,053
	1,328,038	1,358,777
Inventory at end of year .....	511,233	535,360
	\$ 816,805	\$ 823,417
Profit or loss (-) for the year .....	23,342	(111,856)

## Exhibit B

### STATEMENT OF CHANGES IN FINANCIAL POSITIONS FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Sources of funds:		
Net profit for the year .....	23,342	
Application of funds:		
Credited to Consolidated Revenue Fund .....	23,342	
Increase (decrease) in working capital (deficit) .....	(164,609)	111,856
Working capital (deficit) at beginning of year .....	164,609	52,753
Working capital (deficit) at end of year .....		164,609
Current assets .....	511,233	535,360
Current liabilities .....	511,233	699,969
Working capital (deficit) .....		(164,609)

Note: The deficit of 164,609 was written off through Supplementary Estimates (D).

## Appendix 2

## Working Capital Advance—Hospital Stores Account

BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Inventory at cost .....	\$ 1,764,518	\$ 1,675,631	Working Capital Advance .....	\$ 1,764,518	\$ 1,675,631

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT  
FOR THE YEAR ENDED MARCH 31, 1977  
(With comparative figures for the preceding year)

	1977	1976
Balance, inventory at beginning of year .....	\$ 1,675,631	\$ 1,704,542
Increase (decrease) in inventory during year .....	88,887	(28,911)
Less profit (loss) for the year (Exhibit A) .....		
	\$ 1,764,518	\$ 1,675,631

Note: The debit balance in this account at any time not to exceed \$5,000,000.

## Exhibit A

STATEMENT OF PROFIT AND LOSS  
FOR YEAR ENDED MARCH 31, 1977  
(with comparative figures for the preceding year)

	1977	1976
Sales .....	\$ 4,238,232	\$ 4,180,310
Cost of sales—		
Inventory of beginning of year .....	1,675,631	1,704,542
Cost incurred during year .....	4,327,119	4,151,399
	\$ 6,002,750	\$ 5,855,941
Inventory at end of year .....	1,764,518	1,675,631
	\$ 4,238,232	\$ 4,180,310
Net profit of loss(–) for the year .....	nil	nil



## Appendix 3

## Veterans' Land Act Funds

TRANSACTIONS DURING THE FISCAL YEAR ENDED  
MARCH 31, 1977

	DR.	CR.
Balance, March 31, 1976.....	540,661,874	
Repayment of principal .....		48,238,259
Legislative reduction (Stat.) in sale prices.....		20,344
Write-offs of active assets under Financial Administration Act, section 18, R.S., c. 116 s.1. ....		601
Credit represented by previous years' cheques cancelled in the current year .....		14,926
Conditional benefits earned.....		5,099,526
Land, including permanent improvements, purchased in current fiscal year and sold to veterans and civilians .....	14,934,337	
Stock and equipment purchased in current fiscal year and sold to veterans .....	2,952,256	
Properties purchased for future settlement, including general construction .....		5,064
Refunds of surplus to veterans (Stat. sec. 24) ..	181,223*	
Balance, March 31, 1976.....		505,361,098
	558,734,754	558,734,754

\*The Veterans' Land Act c. 280 R.S., as amended by c. 19 Statutes of 1965 and c. V4 Statutes of 1970, provides for the refund to veterans of surpluses resulting from sales of properties over the amounts owing under the contracts with the Director, Veterans' Land Act. Such surplus refunds represent amounts that have been or will be included in the above credit item, "Repayment of Principal".

# SECTION 30

## 1976-77 PUBLIC ACCOUNTS

### Statement of Accounts Receivable and Deletions

#### CONTENTS

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Statement of accounts receivable by department and agency . .	30.2
Notes to statement of accounts receivable . . . . .	30.5
Deletions from accounts receivable by department and agency	30.7



LABOUR— Department..... Information Canada Canada Labour Relations Board.....	35,736 3,399	35,736 3,399	241,002	1,086	35,736 3,399	242,083
	55 39,190	55 39,190	104 241,106	1,086	55 39,190	104 242,192
MANPOWER AND IMMI- GRATION	1,130,075	181,562	373,127	1,716,771	3,401,535	3,905,662
	676,388	7,181,622	248,497	12,438,311	20,544,818	21,275,758
NATIONAL DEFENCE.....						
NATIONAL HEALTH AND WELFARE— Department..... Medical Research Council	248,737	6,596,817	617,060	41,483	10,006,767	12,376,094
	248,737	6,596,817	617,060	41,483	10,006,323	12,382,245
NATIONAL REVENUE— Customs and Excise (Note B) Taxation (Note C).....	374,929	20,089,229	160,139	8,575,010	30,123,875	35,337,551
	51,067	162,479,231	61,671	612,877,767	808,674,276	915,575,408
	425,996	182,568,460	221,810	33,869	838,798,151	930,912,959
PARLIAMENT— The Senate..... House of Commons.....	269 3,388	17 1,541	17 1,541	17 1,541	286 12,058	153 20,301
	1,810	2,545	1,810	2,545	12,344	20,654
POST OFFICE.....	177,121	4,989,847	30,005	15,915	5,212,888	17,689,654
PRIVY COUNCIL— Privy Council..... Canadian Intergovernmental Conference Secretariat Economic Council of Canada..... Public Service Staff Relations Board.....	5,581	2,264	7,845			2,228
	618		618			2,594
PUBLIC WORKS (Note D).....	1,078	1,078	2,594	1,808	1,078	1,808
	1,696	9,541	2,594	2,738	9,541	6,630
REGIONAL ECONOMIC EX- PANSION (Note E).....	510,410	549,077	1,004,583	384,230	6,420	8,207,007
					201,948	9,373
SCIENCE AND TECHNOLO- GY— National Research Council of Canada..... Science Council of Canada.....	164	8,284,977	2,358	10,994,916	407,450	8,303,878
						6,467,535
SECRETARY OF STATE— Department..... Canadian Film Development Corporation..... National Library..... National Museums..... Public Archives..... Public Service Commission.....	16,817	449,673	30,934	638,312	400	13,090
	16,817	449,673	30,934	638,312	400	13,090
SECRETARY OF STATE— Department..... Canadian Film Development Corporation..... National Library..... National Museums..... Public Archives..... Public Service Commission.....	2,328	42,116	4,794	86,445	3	61,978
						6,670
SOLICITOR GENERAL— Departmental Administration..... Correctional Services..... Royal Canadian Mounted Police.....	132,843	184,382	168,095	82,830	13,423	741
	78,153	757,233	55,442	463,250	9,162	58,040
SUPPLY AND SERVICES.....	210,996	941,703	223,537	546,576	22,585	4,185
						5,140
	73,565	452,821	248,082	2,480,539	65	2,742,873

## Statement of Accounts Receivable and Deletions—Concluded

Departments and Agencies	At March 31, 1976				
	Current Year		Previous Years		
	Collectable	Inter-depart-mental	Uncol-lectable	Collectable	Uncol-lectable
TRANSPORT—					
Department of Canadian Transport Commission	520,193	8,872,446	48,987	9,653	1,986,816
		333			294,854
	520,193	8,872,779	48,987	9,653	276
		248,819			295,130
					11,733,558
TREASURY BOARD					215
URBAN AFFAIRS—					
Ministry of State	3,914				404,115
Canadian Habitat Secretariat					3,914
VETERANS AFFAIRS	1,458	6,100,461	663,484	1,566,332	364,608
Total	5,403,264	254,892,665	2,122,137	362,431	699,272,761
					44,255,757
					1,006,309,015

<sup>1)</sup> 1976 and 1977 figures are not comparable as the basis for the determination of the receivables was altered in 1977.

	At March 31, 1977				
	Current Year		Previous Years		
	Collectable	Inter-depart-mental	Uncol-lectable	Collectable	Uncol-lectable
				Inter-depart-mental	Other
	632,821	10,192,616	43,769	218,521	4,244,151
					236,290
	1,021	1,902			302
	633,842	10,194,518	43,769	218,521	4,244,151
		234,403			156,162
					215
		10,845			10,845
	4,545	2,524			7,069
	4,545	13,569			17,914
		7,718,070	1,041,322	1,948,510	537,503
	6,248,288	34,775,148	6,508,966	806,672	766,682,435
					49,022,278
					1,177,020,127

## Notes to Statement of Accounts Receivable

## NOTE A—CONSUMER &amp; CORPORATE AFFAIRS

By virtue of section 118 of the Bankruptcy Act, the Superintendent is entitled to a two per cent levy for the purpose of defraying administrative expenses. The dollar amount indicated represents shares and certificates (inactive) received by the Superintendent as levy payments at the close of the relevant bankruptcies. The listed value is not at the current market rates but rather the par value at time of acquisition. Also included are four promissory notes obtained under the same conditions.

## NOTE B—NATIONAL REVENUE—CUSTOMS AND EXCISE

The total receivables represent 22,755 accounts and consist of:

	Customs	Excise	Total
Active and Collectable .....	10,320,516	8,211,770	18,532,286
This amount represents current debts on which collection action is presently being taken, and represents 13,773 accounts.			
Disputed—Under Appeal .....	7,455,868	3,285,535	10,741,403
There are 7,956 accounts which have been disputed or are under appeal as provided for under governing acts and regulations.			
Bankruptcies .....	132,402	4,541,994	4,674,396
There are 589 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act.			
Uncollectable .....	267,384	1,122,082	1,389,466
These are debts on which all avenues of collection have been exhausted, and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 437 such debts.			
	\$ 18,176,170	\$ 17,161,381	\$ 35,337,551



## Notes to Statement of Accounts Receivable—Concluded

### NOTE C—NATIONAL REVENUE—TAXATION

The total receivables amounted to \$915,575,408 and consisted of:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
By Classification:						
Income Tax—						
Individuals—						
Deductions at source .....	49,138	68,630,986	1,490	5,827,875	50,628	74,458,861
Other Collections .....	597,696	494,431,532	16,468	27,640,475	614,164	522,072,007
Deferred Tax .....	1,613	2,499,563			1,613	2,499,563
Corporations .....	28,474	287,539,425	180	1,369,152	28,654	288,908,577
Non-Resident .....	2,413	15,671,725	65	20,821	2,478	15,692,546
Estate Tax .....	198	8,301,000			198	8,301,000
Provincial succession duty & gift tax .....	37	3,607,404			37	3,607,404
Sundries .....	106	32,573	135	2,877	241	35,450
	679,675	880,714,208	18,338	34,861,200	698,013	915,575,408

	Number of Accounts	Total
By collection status (in thousands of dollars):		
Current Assessments:		
Assessed since January 1, 1977 (All categories including Bankrupt, etc.) .....	233,556	166,696
Deferred Tax* .....	1,613	2,500
Non-Current Assessments:		
Assessed in prior years:		
Segregated uncollectable .....	18,203	34,859
Bankrupts .....	9,079	42,635
Under appeal .....	3,086	224,262
Others:		
(A) Under arrangement .....	79,901	124,026
(B) Under definitive action .....	22,598	83,957
(C) Not under definitive action .....	120,784	226,255
(D) Minor balance .....	208,952	10,350
Sundries .....	241	35
	\$ 698,013	\$ 915,575

\* Under Section 13 of the Income War Tax Act 1943-44, c. 14, taxes were assessed which need not be paid until the death of the taxpayer.

### NOTE D—PUBLIC WORKS

Under the heading of previous years collectable March 31, 1977 are included the following deferred accounts:

Electric Reduction Company of Canada Ltd. ....	2,670,002
Gullbridge Mines Ltd. ....	185,661
Gulf Oil Canada Ltd. ....	4,837,362
Ottawa Civil Service Recreation Assoc. ....	2,874
Upper Ottawa Improvement Company .....	46,994
	\$7,742,893

### NOTE E—REGIONAL ECONOMIC EXPANSION

The unmatured debt for sale agreements for the South West Saskatchewan Irrigation Projects, is as follows:

Principal .....	504,350
Interest .....	16,568
	\$520,918

## DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1976-77

Department or Agency	Number of items	Amount	Authority
AGRICULTURE—			
Department	220	55,674	Sec. 18, Financial Administration Act.
Canadian Dairy Commission	19	1,023	Sec. 18, Financial Administration Act.
COMMUNICATIONS	19	786	Sec. 18, Financial Administration Act.
ENERGY, MINES AND RESOURCES	34	1,058	Sec. 18, Financial Administration Act.
ENVIRONMENT	33	164,517	Vote 5b, Appropriation Act.
	7	678,501	Vote 5d, Appropriation Act.
	5	1,234	Sec. 18, Financial Administration Act.
EXTERNAL AFFAIRS—			
Department	228	16,568	Sec. 18(2), Financial Administration Act.
Canadian International Development Agency	26	4,160	Sec. 18, Financial Administration Act.
FINANCE—			
Department		141,008	Vote 1d, Appropriation Act.
Insurance	63	548	Sec. 18, Financial Administration Act.
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	84	20,140	Sec. 18, Financial Administration Act.
	1	44,488	Vote 25d, Appropriation Act.
INDUSTRY, TRADE AND COMMERCE—			
Statistics Canada	1	604	Sec. 18, Financial Administration Act.
JUSTICE	14	511	Sec. 18, Financial Administration Act.
MANPOWER AND IMMIGRATION	6,043	972,592	Sec. 18(2), Financial Administration Act.
	9,658	471,566	Sec. 18(2), Financial Administration Act.
NATIONAL DEFENCE	855	27,700	Sec. 18, Financial Administration Act.
NATIONAL HEALTH AND WELFARE	78	169,227	Sec. 18, Financial Administration Act.
	53,444	5,846,770	Sec. 22(3), Old Age Security Act.
	14	95,027	Vote 45b, Appropriation Act.
NATIONAL REVENUE—			
Customs and Excise	831	504,471	Sec. 18, Financial Administration Act.
	21	53,075	Bankruptcy Act.
	71	966,534	Vote 1d, Appropriation Act.
Taxation	4,601	3,124,727*	Sec. 18, Financial Administration Act.
	2,138	3,913,191*	Bankruptcy Act.
	450	11,549,502*	Vote 5d, Appropriation Act.
POST OFFICE	54	7,859	Sec. 18, Financial Administration Act.
PUBLIC WORKS	4	3,712	Sec. 18, Financial Administration Act.
REGIONAL ECONOMIC EXPANSION	5	15,101	Sec. 18, Financial Administration Act.
	52	3,800,820	Vote 1b, Appropriation Act.
SCIENCE AND TECHNOLOGY—			
National Research Council of Canada	123	6,367	Sec. 18, Financial Administration Act.
SECRETARY OF STATE—			
National Film Board	31	4,465	Sec. 18, Financial Administration Act.
National Museums of Canada	1	459	Sec. 18, Financial Administration Act.
Public Service Commission	37	2,563	Sec. 18(2), Financial Administration Act.
SOLICITOR GENERAL—			
Correctional Services	74	4,364	Sec. 18, Financial Administration Act.
Royal Canadian Mounted Police	35	16,800	Sec. 18, Financial Administration Act.
SUPPLY AND SERVICES	121	11,710	Sec. 18, Financial Administration Act.
TRANSPORT	2,219	65,017	Sec. 18, Financial Administration Act.
VETERANS AFFAIRS	2,958	783,374	Sec. 18, Financial Administration Act.
	5	36,529	Vote 5d, Appropriation Act.
	2	61,039	Vote 30d, Appropriation Act.

\* Of the above totals, \$321,842 is recoverable from Canada Pension Plan.



# SECTION 31

## 1976-77 PUBLIC ACCOUNTS

### Professional and Special Services

(Payments by services with individual payments  
of \$2,000 or over)

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## AGRICULTURE

### ADMINISTRATION PROGRAM

*Accounting Services \$204,524*—E P Fitzgerald and Associates Ottawa Ont \$25,740, Government of Canada—Supply and Services Ottawa Ont \$117,643, Haskins and Sells Toronto Ont \$61,141.

*Acquisition Services \$119,813*—Government of Canada—Supply and Services Ottawa Ont \$119,813.

*Advertising and News Release \$9,358*—Bowdens Information Toronto Ont \$2,758, Canada News Wire Ltd Montreal Que \$6,600.

*Clerical and Stenographic Assistance \$230,075*—Harrington Personnel Ottawa Ont \$7,724, Stacey Personnel Ottawa Ont \$6,643, Office Overload Ottawa Ont \$11,994, Personnel Pool Ottawa Ont \$10,161, Province of: Alberta Edmonton Alta \$139,631 and Manitoba Winnipeg Man \$39,681, Technical Overload Ottawa Ont \$3,820, The 500 Selection Services Ottawa Ont \$7,530.

*Data Processing Services \$1,328,378*—Alphatext Ltd Ottawa Ont \$95,541, Bonaventure Design Ottawa Ont \$58,374, Computel Systems Ltd Ottawa Ont \$67,084, Computer Sciences Canada Ltd Montreal Que \$3,751, Comshare Ltd Rexdale Ont \$59,390, Data Crown Ltd Willowdale Ont \$797,397, Data Logic Ottawa Ont \$11,957, Dun and Bradstreet Canada Ltd Toronto Ont \$2,036, Dataline Systems Ltd Toronto Ont \$3,085, Dualvate Systems Ltd Winnipeg Man \$3,250, Federal Systems of Canada Ottawa Ont \$6,978, Government of Canada—National Research Council Ottawa Ont \$4,720; Public Archives Ottawa Ont \$5,911; Statistics Canada Ottawa Ont \$2,218 and Supply and Services Ottawa Ont \$9,789, IAS Computer Corp Ltd Halifax NS \$4,855, IBM Canada Ltd Don Mills Ont \$48,353, Informart Toronto Ont \$17,923, Maritime Computer Ltd Halifax NS \$12,140, Lockheed Missiles and Space Sunnyvale Cal USA \$3,156, MRI Systems Corp Austin Texas USA, \$2,194, Saskcomp Regina Sask \$9,331, Sigma Computer Services Vancouver BC \$12,893, SMA Montreal Que \$2,913, Systems Approach Ottawa Ont \$2,430, University of: British Columbia Vancouver BC \$14,612; Guelph Guelph Ont \$12,125; Lethbridge Alta \$5,363; New Brunswick Fredericton NB \$9,428; Sherbrooke Sherbrooke Que \$3,770 and Toronto Toronto Ont \$3,984, Milton G Weiss Pincher Creek Alta \$5,800.

*Health Services \$61,810*—Government of Canada—National Health and Welfare Ottawa Ont \$61,810.

*Official Hospitality \$13,434.*

*Land Transfer Services \$687,826*—Farm Credit Corporation Ottawa Ont \$687,826.

*Language Training \$341,573*—Berlitz School of Languages Ottawa Ont \$328,523, J O Lantoin Ottawa Ont \$13,050.

*Maintenance Services \$5,000*—Choctow Construction Ottawa Ont \$5,000.

*Management Consultants and Contract Research \$263,983*—Control Data Agincourt Ont \$6,000, Darrel Cunningham Lintlaw Sask \$9,960, E P Fitzgerald and Associates Ottawa Ont \$14,060, Government of Canada—Regional Economic Expansion Ottawa Ont \$7,000 and Supply and Services Ottawa Ont \$9,339, Alain Hais-sounes Ottawa Ont \$2,840, Iotech Corporation Ltd Kanata Ont \$55,125, Katcard Systems Ltd Ottawa Ont \$3,092, Warren F Lee Columbus Ohio USA \$2,250, L J Personnel Consultants Ottawa Ont \$2,500, David L MacFarlane Montreal Que \$4,050, Roger Norton Washington DC USA \$3,102, Robertson Nickerson Group Ottawa Ont \$11,300, Sibbald Group Edmonton Alta \$16,475, Dough Southam Dauphin Man \$2,442, University of: Alberta Edmonton Alta \$2,806; British Columbia Vancouver BC \$6,434; Guelph Guelph Ont \$32,110; Laval Que \$12,203; MacMaster

Hamilton Ont \$5,290 and Saskatchewan Saskatoon Sask \$14,252, Alan B Ward Wakefield Que \$15,600, K F Wells Ottawa Ont \$12,623.

*Printing \$3,881*—Government of Canada—Canadian Wheat Board Winnipeg Man \$3,881.

*Security Services \$77,952*—Canadian Corps of Commissionaires Hamilton Ont \$38,227, Grant Security Services Ltd Ottawa Ont \$39,725.

*Speech Writing \$7,935*—Jean Paul Marchand Ottawa Ont \$7,935.

*Storage and Warehousing \$33,746*—Government of Canada—Supply and Services Ottawa Ont \$33,746.

*Education, Training and Development Services \$119,843*—Algonquin College Ottawa Ont \$3,185, AMR International New York City NY USA \$4,250, Government of Canada—Public Service Commission Ottawa Ont \$33,486 and Supply and Services Ottawa Ont \$27,350, Brian Paddock Madison Wis USA \$3,062.

*Other Services \$53,043.*

### RESEARCH PROGRAM

*Acquisition Services \$268,725*—Government of Canada—Supply and Services Ottawa Ont \$268,725.

*Analysts Fees \$16,219*—Bennett Analytical X-Ray Ltd Vancouver BC \$2,000, Province of: Manitoba Winnipeg Man \$4,419 and Ontario Toronto Ont \$4,068.

*Artificial Insemination Services \$7,105*—Independent Breeders Brandon Man \$3,610.

*Chick Sexing \$4,942*—J H Nishikihama Trenton Ont \$4,583.

*Security Services \$244,474*—Canadian Corps of Commissionaires Calgary Alta \$23,591; Halifax NS \$26,903; London Ont \$10,423; Quebec Que \$32,630; Saint John NB \$31,370 and Winnipeg Man \$23,090, Grant Security Services Ltd Ottawa Ont \$83,678, University of: British Columbia Vancouver BC \$3,900 and Saskatchewan Saskatoon Sask \$3,628.

*Data Processing Services \$4,558*—Government of Canada—Agriculture Ottawa Ont \$3,339.

*Education, Training and Development Services \$33,217*—Douglas Brown St Norbert Man \$2,987, Government of Canada—Public Service Commission Ottawa Ont \$4,935.

*Fire and Public Police Protection \$2,818.*

*Garbage Removal Service \$34,889*—Atomic Energy of Canada Ltd, Ottawa Ont \$3,040, FJP's Trucking Kentville NS \$2,080, Gloucester Disposal Service Ottawa Ont \$16,395, Superior Sanitation Services Ltd Charlottetown PEI \$2,160.

*Janitor Services \$355,475*—Andy's Duraclean Service Kamloops BC \$8,000, Brandon City Janitorial Service Brandon Man \$8,250, Cleanse-All Products and Janitor Service Kaleden BC \$20,400, Clean Way Janitorial St John's Nfld \$5,355, Derksen Floor Care and Maintenance Method Windsor Ont \$25,520, Diamond Maintenance Waterford Ont \$14,545, Dogwood Building Maintenance Vancouver BC \$6,610, Economy Building Maintenance Ltd Regina Sask \$10,468, For Net Inc Quebec Que \$34,675, Four Seasons Cleaning Services St Catharines Ont \$14,200, Galaxie Janitor Service Saskatoon Sask \$28,532, The Hampton Service Belleville Ont \$6,079, Jack and Jill Building Maintenance Creston BC \$2,160, Lussier Window Cleaners St Jean Que \$9,560, Modern



**AGRICULTURE—Continued**

Building Cleaning Winnipeg Man \$24,600, Nancy-Jo Janitor and Maintenance Service Chilliwack BC \$7,770, Wallace Johnstone Fredericton NB \$20,075, PML Maintenance Ltd Winnipeg Man \$12,800, Quick Caretacking Ltd Saskatoon Sask \$26,388, Heinz Serziko Saskatoon Sask \$16,880, Team Cleaners Charlottetown PEI \$26,585, Valton Clean Vancouver BC \$20,610.

*Laundry and Related Services* \$33,972—Canadian Linen Supply Lethbridge Alta \$2,675, Work Wear Corporation Toronto Ont \$8,036.

*Lecturers, Seminar Speakers and Counsellors* \$8,249.

*Management Consultants and Contract Research* \$1,908,576—Alberta Agricultural Research Trust Edmonton Alta \$4,224, Alberta—Department of Agriculture Edmonton Alta \$15,000, Alberta Livestock Transplants Ltd Calgary Alta \$24,593, Association Coopérative Laitière du Saguenay Lac St Jean St Jean Que \$18,079, Bio Research Laboratories Ltd Pointe Claire Que \$25,019, British Columbia—Department of Agriculture Abbotsford BC \$38,594, Campro Cambrian Processes Ltd Mississauga Ont \$26,953, Canada Packers Ltd Toronto Ont \$75,610, D R Coote Stittsville Ont \$27,560, Ralph E Cudmore Mississauga Ont \$9,909 EMA Industries Ltd Simcoe Ont \$10,098, FBI Foods Belœil Que \$38,195, Friggstad Manufacturing Ltd Frontier Sask \$7,791, V Fullford Toronto Ont \$4,625, Government of Canada—Supply and Services Ottawa Ont \$148,656, Hamel Fuel and Associates Drummondville Que \$15,359, Susan I Hamilton Edwards Ont \$5,078, Jensen Engineering Ltd Olds Alta \$19,800, Kemptville Agricultural College Kemptville Ont \$18,107, Lyndhurst Farms Ltd Canning NS \$17,995, Modern Ova Trends Ltd Norval Ont \$24,593, Nova Scotia Agricultural College Truro NS \$21,003, Nova Scotia Technical College Halifax NS \$47,148, Precision Machine Works Webb Sask \$8,699, Province of: Alberta Calgary Alta \$18,510 and British Columbia Victoria BC \$19,135, Saskatchewan—Department of Agriculture Regina Sask \$3,247, Saskatchewan Research Council Saskatoon Sask \$49,186, J M Schneider Inc Kitchener Ont \$37,279, Shawinigan Engineering Co Ltd Montreal Que \$26,953, Spierco Industries Calgary Alta \$9,150, L M Staley Vancouver BC \$3,913, D W Stewart North Augusta Ont \$6,144, Universal Semen Services Ltd Cardston Alta \$13,599, University of: Alberta Edmonton Alta \$93,467; Calgary Calgary Alta \$9,472; Carleton Ottawa Ont \$7,699; Guelph Guelph Ont \$166,185; Laval Quebec Que \$138,359; McGill Montreal Que \$104,804; Manitoba Winnipeg Man \$150,842; Montreal Montreal Que \$8,000; Quebec Quebec Que \$44,497; Saskatchewan Saskatoon Sask \$171,344; Sherbrooke Sherbrooke Que \$13,000; Toronto Toronto Ont \$6,647; Waterloo Waterloo Ont \$5,913 and Western Ontario London Ont \$12,246.

*Official Hospitality* \$5,007.

*Scientific Services* \$124,901—Commonwealth Institute of Biological Control Ottawa Ont \$23,018, Government of Canada—National Research Council Ottawa Ont \$94,398, University of Saskatchewan Saskatoon Sask \$2,000.

*Snow Removal* \$25,939—Choctaw Construction Company Ottawa Ont \$18,500, ERB Enterprises Ltd Oak Bluff Man \$4,479, Henri Girard (Quebec) Inc Quebec Que \$2,960.

*Veterinary Services* \$33,430—K E Martin Richmond Ont \$16,425, A G Quakenbush Carp Ont \$2,570.

*Other Types of Services* \$223,066—Ronald Holt Osgoode Ont \$3,885, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$2,939, Energy, Mines and Resources Ottawa Ont \$72,047 and National Research Council Ottawa Ont \$29,430, Rossiter Agencies (1975) Ltd Lethbridge Alta \$2,250, Vans Mobile Wash Ottawa Ont \$3,705.

**PRODUCTION AND MARKETING PROGRAM**

*Acquisition Services* \$56,189—Government of Canada—Supply and Services Ottawa Ont \$56,189.

*Audit Services* \$40,200—Government of Canada—Supply and Services Ottawa Ont \$40,200.

*Clerical and Stenographic Assistance* \$177,595—Kelly Girl Service of Canada Ltd Toronto Ont \$8,662, Office Overload Ottawa Ont \$19,921 and Winnipeg Man \$6,973, Personnel Pool Ottawa Ont \$107,823, Pollack Personnel Ottawa Ont \$4,770, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$28,308.

*Data Processing Services* \$112,789—Adga Ltd Ottawa Ont \$2,437, Alphatext Ltd Ottawa Ont \$7,266, Canadian General Electric Co Ltd Montreal Que \$3,105, Government of Canada—Canadian Wheat Board Winnipeg Man \$5,038, Com-Share Ltd Rexdale Ont \$20,000, Datacrown Ltd Willowdale Ont \$40,203, Digital Methods Ltd Ottawa Ont \$9,431, Federal Systems of Canada Ltd Ottawa Ont \$16,574, Systems Approach Ltd Ottawa Ont \$2,600, University of Guelph Guelph Ont \$5,594.

*Education Training and Development Services* \$67,783—Government of Canada—Public Service Commission Ottawa Ont \$46,240.

*Farm Expenditure Survey* \$667,176—Government of Canada—Statistics Canada Ottawa Ont \$667,176.

*Housing Feed and Care of Birds for Blood Typing Studies* \$40,248—Sterling McEwen North Gower Ont \$40,248.

*Laundry and Related Services* \$54,400—Acme Linen Supply Winnipeg Man \$2,717, Canadian Linen Supply London Ont \$2,140; Toronto Ont \$6,413; Saskatoon Sask \$2,022 and Edmonton Alta \$3,673, Hector Jolicoeur Inc Montreal Que \$6,978.

*Legal Services* \$2,446.

*Management Consultants and Contract Research* \$12,100—Maryon Breckin Etobicoke Ont \$2,550, Hector Hill Truro NS \$2,800, L J Consultants Ottawa Ont \$2,500, A Vielfaure La Broquerie Man \$2,400.

*Meat Grading Services* \$2,862—William D Lawrie Victoria BC \$2,862.

*Official Hospitality* \$11,310—Chateau Laurier Ottawa Ont \$2,229.

*Payments under the Western Grain Stabilization Act to licensees and designated purchasers for services rendered for the collection of levies* \$298,093—Alberta Wheat Pool Calgary Alta \$49,499, Cargill Grain Ltd Winnipeg Man \$17,650, Manitoba Pool Elevators Winnipeg Man \$26,986, Parrish & Heimbecker Ltd Winnipeg Man \$2,800, N M Pallerson & Sons Ltd Winnipeg Man \$5,762, Pioneer Grain Co Ltd Winnipeg Man \$27,905, Saskatchewan Wheat Pool Regina Sask \$90,263, United Grain Growers Ltd Winnipeg Man \$48,434.

*Preparation of a Multi-Modal Canadian Code for the Transportation of Dangerous Goods* \$3,260—Government of Canada—Transport Ottawa Ont \$3,260.

*Security Services* \$11,820—Grant Security Services Ltd Ottawa Ont \$11,769.

*Scientific Services* \$16,988—University of: Guelph Guelph Ont \$7,800 and McGill Montreal Que \$7,695.

*Storage and Warehousing* \$2,051.

*Other Types of Services* \$48,540.



## AGRICULTURE—Continued

### HEALTH OF ANIMALS PROGRAM

*Acquisition Charges \$86,607*—Government of Canada—Supply and Services Ottawa Ont \$86,607.

*Boarding House Operations \$12,477*—Mrs Maurice Boulanger Montmagny Que \$12,477.

*Cattle Backtagging for Brucellosis Control \$932,972*—Alameda Auction Mart Alameda Sask \$2,628, Alberta Livestock Co Calgary Alta \$5,130, Agricultural Society Meadow Lake Sask \$5,296, BC Livestock Co-op Association Okanagan Falls BC \$5,933, BC Livestock Producers Kamloops BC \$2,996, Belleville Livestock Sale Belleville Ont \$2,343, Brooks Livestock Auction Brooks Alta \$4,624, G Brooks Lethbridge Alta \$5,848, Brussels Stockyards Ltd Brussels Ont \$4,336, Camrose Auction Co Ltd Camrose Alta \$7,882, G Chick Gadsby Alta \$10,086, R D Cowie Medicine Hat Alta \$13,032, Community Auction Sales Pincher Creek Alta \$2,056, Cooperative Federie du Quebec Princeville Que \$3,400, Dauphin Livestock Gilbert Plains Man \$7,333, Embrun Livestock Exchange Embrun Ont \$2,743, Encan Coaticook Coaticook Que \$2,135, Encan d'animaux du Quebec St Romuald Que \$24,078, Encan Sawersville Coaticook Que \$3,150, Estevan Auction Mart Estevan Sask \$2,834, H J Fleury Cullilier Que \$12,528, Fort McLeod Auction Mart Fort McLeod Alta \$19,767, M Fontaine St Theodore Que \$5,831, Francis Auction Services Whitewood Sask \$7,878, F L Frank Brandon Man \$4,625, Galletta Livestock Sales Arnprior Ont \$6,678, Gladstone Auction Mart Gladstone Man \$2,500, Glengarry Commission Auction Glengarry Ont \$7,024, Gamble and Rogers Ltd Toronto Ont \$4,574, Grande Pairie Auction Grand Prairie Alta \$3,343, Grunthal Livestock Grunthal Man \$2,788, L Habel Lotbiniere Que \$2,282, D H Hickson Ltd Campbellford Ont \$3,058, Humbolt Auction Mart Humbolt Sask \$5,241, J C Hunter Laughey BC \$5,626, Keady Livestock Market Tara Ont \$2,066, Killarney Livestock Killarney Man \$3,446, Kitchener Waterloo Storage Kitchener Ont \$38,560, L W Kopytko Winnipeg Man \$10,809, La Chaine Cooperative du Saguenay St Bruno Que \$8,263, Lachute Commission Sale Lachute Que \$2,185, Lacombe Auction Mart Lacombe Alta \$7,915, Langenburg Auction Mart Langenburg Sask \$4,852, Leo's Livestock Exchange Greely Ont \$16,685, Les Encans de la Ferme Ste Pie Que \$27,475, Les Encans St Polycarpe St Polycarpe Que \$2,172, Lindsay Sale Barn Lindsay Ont \$5,220, Listowell Livestock Ltd Listowell Ont \$3,628, Manitoba Livestock Sale Manitou Man \$2,555, Maple Creek Auction Ring Maple Creek Sask \$5,344, Marche d'Animaux Talbot Princeville Que \$13,855, Marche d'Animaux Vivant La Guadeloupe Que \$5,006, Maritime Cattle Market Truro NS \$3,058, McClary Stockyard Ltd Abbotsford BC \$4,953, R W McGuire Stonewall Man \$26,667, Melita Auction Mart Melita Alta \$2,010, Navan Livestock Exchange Navan Ont \$2,569, Newton & McConvey Toronto Ont \$4,737, Nipawin Auction Services Nipawin Sask \$2,813, Norquay Auction Mart Norquay Sask \$2,631, Northern Saskatchewan Co-op Prince Albert Sask \$7,109, Parkland Auction Services Leross Sask \$6,299, Patterson Auction Mart Tisdale Sask \$4,707, Peace River Livestock Fairview Alta \$2,291, Peterson Auction Market Kelvington Sask \$3,549, Pollocks Auction Market Sturgis Sask \$5,091, Provost Livestock Provost Alta \$4,068, Red Deer Livestock Red Deer Alta \$9,273, R E M Lethbridge Ltd Melbourne Ont \$2,054, Ritchey Fay & Armstrong Toronto Ont \$2,683, Saskatchewan Wheat Pool Swift Current Sask \$90,759 and Talbotville Ont \$5,581, R T Smith Ponoka Alta \$21,590, Spiritwood Auction Mart Spiritwood Sask \$8,605, South Stukelley Auction Magog Que \$3,744, Stavelly Auction Market Stavelly Alta \$3,639, Stettler Meat Auction Stettler Alta \$10,935, Stratford Livestock Exchange St Mary's Ont \$2,005, Strathclair Auction Mart Strathclair Man \$2,010, R Stuart Virden Man \$5,065, Sussex and Studholm Sussex NB \$2,834, Swan Valley Auction Minnitonas Man \$2,859, Tisdale Auction Services Tisdale Sask \$4,493, Triple J Auction Mart Westlock Alta \$2,150, United Cooperative Toronto Ont \$3,125,

Vankleek Hill Livestock Vankleek Hill Ont \$2,031, Vermilion Livestock Vermilion Alta \$2,839, Vold Jones & Vold Auction Ponoka Alta \$10,935, Weillez & Williams Ltd Roblin Man \$6,281, Weyburn Livestock Exchange Weyburn Sask \$4,251, Winchester and District Auction Mart Winchester Ont \$2,774.

*Cattle Evaluator for Bluetongue Control \$2,188*—W Carter Keremeos BC \$2,188.

*Collection of Blood Samples for Bluetongue Control \$4,495*—E L Wiens Oliver BC \$4,495.

*Garbage Removal Services \$4,670.*

*Janitor Services \$52,857*—A B C Home Cleaning Lethbridge Alta \$6,924, R Bourque Middle Sackville NB \$7,625, J W Chubbatty Emerson Man \$3,357, A Fenwick Lethbridge Alta \$5,335, Flying Dutchman Guelph Ont \$5,250, H R Haig Burnaby BC \$8,225, H D Western Fort Erie Ont \$2,400.

*Laboratory Test Services \$77,230*—Animal Virus Research Institute Pirbright England \$77,230.

*Laundry and Related Services \$357,178*—Acme Linen Supply Winnipeg Man \$28,705, Cadet Cleaners Toronto Ont \$25,771, Canadian Linen Supply Co Moncton NB \$8,792, Toronto Ont \$52,200, Calgary Alta \$59,472 and Regina Sask \$26,573, Capital Commercial Laundry Vanier Ont \$3,232, Double Z Garment Supply Kitchener Ont \$4,166, Hector Jolicoeur Montreal Que \$67,069, G E Malenfant Cabano Que \$2,779, Nelson Linen Vancouver BC \$13,251, Nettoyeur Bauderie Arvida Ltee Arvida Que \$2,655, Perth Brandon Ltd Brandon Man \$2,932.

*Legal Services \$5,568.*

*Medical Examinations for employees \$2,725.*

*Professional Service Fees \$2,911.*

*Education, Training and Development Services \$7,611.*

*School Tuition, Boarding Fees for Children of Government Employees \$4,051*—Rothsay Collegiate School Rothsay NB \$4,051.

*Secretarial Services in the Paris Office Paris France \$11,612.*

*Security Services \$35,648*—Grant Security Services Ltd Ottawa Ont \$31,053, SIS Protection Ottawa Ont \$4,595.

*Services in Connection with Quarantine and Importation of Animals into Canada \$650,592*—Cofranimex Paris France \$450,081, Monsieur Le Tresorier Payeur Territories des Iles St Pierre et Miquelon \$196,853, Henry Moraze Iles St Pierre et Miquelon \$3,658.

*Scientific Services \$2,186.*

*Technicians Services for taking Blood Samples \$741,083*—R Adams Consequon Ont \$5,521, W Asbreuk Mallorytown Ont \$4,648, G Axford Lambeth Ont \$5,088, R G Bailey Melita Man \$4,301, A Baker Brockville Ont \$2,920, B Baldwin Vermilion Alta \$5,473, N Bass Toutes Aides Man \$2,758, J Beck Minising Ont \$3,939, W Beckett Owen Sound Ont \$7,420, G Belisle Drummondville Que \$2,460, J C Bell Renner Man \$3,187, D Benn Peterborough Ont \$9,563, W P Benoit Ottawa Ont \$5,579, J P Bergeron St Germain Que \$2,970, M Bernier St Isidore Que \$5,115, G A Bingham Waterloo Ont \$3,064, K Bolton Pierson Man \$4,788, G P Bulezuik Inglis Man \$2,480, O L V Burnett New Liskeard Ont \$3,028, F J Calman Grafton Ont \$3,550, L Caya Drummondville Que \$2,585, I W Clark Keene Ont \$9,623, W Colyn Cookstown Ont \$3,091, B G Coutts Barrie Ont \$5,911, R D Cowie Medicine Hat Alta \$4,799, B

## AGRICULTURE—Continued

R Dagg Ottawa Ont \$2,424, P Denooy Athabaska Alta \$2,271, G Desrochers St Ambrose Que \$2,750, L E Didchuk Tontes Aides Man \$2,323, G J W Dignard North Bay Ont \$6,814, H W Edwards Oak Lake Man \$4,852, D L Ego Coldwater Ont \$3,873, J F Etling Port Colborne Ont \$7,727, W Farkash Vermilion Alta \$6,779, F Ferland St Jean Chrysostome Que \$4,230, D T Fisher Didsbury Alta \$6,284, N R Flaade Hardisty Alta \$2,406, A Fox Kitchener Ont \$5,107, L H Gerard Mile House BC \$4,235, D C Gethous Menesing Ont \$3,247, C Giard St Hyacinthe Que \$2,475, W Giles Thornhill Alta \$7,040, C Gourfin Prince George BC \$2,245, J H Graham Grande Valley Ont \$2,228, A Grimes Navan Ont \$10,494, G P Grimes Navan Ont \$4,506, M Gutscher Elmwood Ont \$3,156, G M Hagg Penticton BC \$2,846, A M Hall Brampton Ont \$3,218, R B Hicks Guelph Ont \$2,035, R Hofstetter Plattville Ont \$3,189, G R Horne Stroud Ont \$4,223, H G Hough Little Britain Ont \$3,799, R C Houston Thamesville Ont \$3,458, D L Hughes Brownsville Ont \$12,980, B K Humphrey Norval Ont \$3,240, A R James Indian River Ont \$4,977, J E Johnson Camrose Alta \$9,647, F Johnson Penticton BC \$2,255, O Jones Dawson Creek BC \$3,003, J D Kellman New Lowell Ont \$3,880, M Kenny Winchester Ont \$2,750, H Koggel Glen Robertson Ont \$9,709, W Koggel Glen Robertson Ont \$10,562, F Kuehn Wellesley Ont \$6,473, A Y Lalonde Cumberland Ont \$2,795, R Lapierre Breakeyville Que \$4,015, J G Lavoie Bic Que \$2,200, R T Lavoie Coaticook Que \$4,730, G Lecompte St Paul d'Abbotsford Que \$3,726, D F Leger Cornwall Ont \$2,626, R D Leis Wellesley Ont \$4,860, R A Lemire Drummondville Que \$2,585, R Loach New Liskeard Ont \$5,418, W S Lornie Keremeos BC \$5,211, D L Mytle Indian River Ont \$2,141, L M Mack Odessa Ont \$4,789, R MacMillan Lombardy Ont \$2,805, C Mailman Cayer Man \$4,602, C Martineau Levis Que \$4,290, L J Masson Saskatoon Sask \$6,197, B McCorquodale Belleville Ont \$3,526, J McGowan Harlington Ont \$3,737, L McGowan Godfrey Ont \$3,907, J McKenzie Brockville Ont \$12,884, G McQuay Stettler Alta \$7,453, B McRuer Boissevain Man \$4,306, P R Melton Huntsville Ont \$5,220, K D Meston Westlock Alta \$4,661, A Midgley Kiscoty Alta \$2,021, K Mikel Consecon Ont \$5,729, W T Miller North Bay Ont \$5,655, S R Mulholland Picton Ont \$6,399, H J Mulligan Oakwood Ont \$9,637, W P Mulligan Oakwood Ont \$2,874, J D Newcombe Kentbridge Ont \$2,036, F D Pepin La Guadeloupe Que \$9,183, Y Ravary Vankleek Hill Ont \$5,253, J M Renneberg Brooks Alta \$5,555, B G Riddenoure Smithers BC \$2,431, J G Robinson Carberry Man \$6,694, D W Ruddick Ingersoll Ont \$4,125, P Sager Campbellford Ont \$6,369, K R Sample Rapid City Man \$9,658, B Seguin Ottawa Ont \$4,592, J F Seguin Ottawa Ont \$2,799, Y Sezen Barrie Ont \$3,833, K A Shane Navan Ont \$5,280, K Shannon Stroud Ont \$3,519, R T Smith Ponoka Alta \$8,379, R St Jacques Lachute Que \$2,475, W Taylor Rockland Ont \$5,430, D J Thiebret Ste Madeleine Que \$2,530, L B Thiele Winnipeg Man \$3,911, J R Thiessen Vauxhall Alta \$2,530, A Thompson Elkhorn Man \$4,912, N Thompson Drayton Valley Alta \$2,035, C H Tomson Heinsburg Alta \$2,613, G Track Spedden Alta \$5,225, H Track Two Hills Alta \$8,003, R B Tyhurst Dresden Ont \$2,579, F S Ulher Walton Ont \$4,198, K Van Iderstine Warspite Alta \$2,255, S Viste Hanna Alta \$3,493, M C Wesley Granum Alta \$5,610, R Westorpe Eddystone Man \$4,614, D Winter Buck Creek Alta \$3,685, P Woolsey Barrie Ont \$3,094, H D Young Pelpston Ont \$3,847, R C Youngmeyer Kamloops BC \$10,872.

*Training of Dogs and testing of Electronic Equipment for Inspection* \$9,214—Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$9,214.

*Veterinary Services* \$403,315—HK Abbey Ancaster Ont \$4,720, A Almost Selkirk Man \$2,180, D Armstrong Grande Prairie Alta \$3,304, J P Baillargeon Vaudreuil Que \$3,600, S C Bellamy Stainer Ont \$2,598, P E Belley Boucherville Que \$7,280, M L Benson Frontenac Que \$7,324, J V Bileaud Lavolette Que \$2,780, H P

Blanchet Beauce Que \$8,000, P Bonin Granby Que \$3,680, M A Bordeleau Joliette Que \$3,360, D E Bretton Arthabaska Que \$5,160, R Brisco Souris Man \$2,008, D Brochu Dorchester Que \$5,200, M Brodeur Arthabaska Que \$4,320, S J Carriere Soulanges Que \$4,240, F Cecyre Roberval Que \$4,740, L C Coghlin Listowell Ont \$3,570, A Comeau Arthabaska Que \$3,200, D Cook Valleyfield Alta \$2,325, D Deserres Granby Que \$5,120, R Drouin Dorchester Que \$6,684, R Dugas St Bruno de Montarville Que \$5,360, W Dufor Lac St Jean Que \$3,200, J B Fauche Yamaska Que \$7,680, R N Forest Montcalm Que \$3,480, J P Gauthier Lavolette Que \$3,560, R Giard Granby Que \$4,300, E H Gough Mount Brydges Ont \$2,652, R E Greene Barrie Ont \$11,152, D C Hemingway Melita Man \$4,540, F A Horsley Huntingdon Que \$5,120, R P Jobin Quadeloupe Que \$14,120, W Johnson Fairview Alta \$2,238, J L Jourdain Rivière du Loup Que \$5,280, T Kockuck Rocky Mountain House Alta \$3,154, M T Langanieri Sherbrooke Que \$5,680, R Landry Arthabaska Que \$5,160, M L Heureux Montreal Que \$9,840, D C MacMaster Port Perry Ont \$2,840, J Mailliot St Georges de Beauce Que \$3,040, G J Mainguy Ste Foy Que \$3,952, R J McClenaghan Ottawa Ont \$3,825, D P Menard Ste Justine de Newton Que \$3,240, D M Millar Dryden Ont \$3,832, B H O'Neil Lindsay Ont \$3,759, A J Perodeau Rivière du Loup Que \$4,000, M C Perron Montcalm Que \$4,400, J N Perry Ottawa Ont \$4,875, W Prybush Bonnyville Alta \$4,780, C S Redmond Shelburne Ont \$2,800, A C Rioux Rivière du Loup Que \$6,240, L G Riverin Amqui Que \$3,520, R Seyer Roxton Falls Que \$5,570, M Schoonderwoerd Athabaska Alta \$2,568, J H Smylie North Bay Ont \$5,504, J B Soucy Champlain Que \$5,980, A S Stirling North Bay \$3,164, M Tardif Arthabaska Que \$2,000, P Tetreault Granby Que \$5,280, S N Thomson Penticton BC \$3,920, K J Tipper Mindemoya Ont \$7,340, G Tremblay Victoriaville Que \$6,240, G Turgeon Rivière du Loup Que \$9,760, B A Van Toledo Midland Ont \$5,676, M Vlahovich Ashern Man \$2,180, K F Wells Ottawa Ont \$2,736, B R Taylor-Westgarth Barrie Ont \$12,354, W Wilson Athens Ont \$2,960, B D Young Campbellville Ont \$4,120, C L Young Campbellville Ont \$3,900.

*Other Types of Services* \$83,126.

## CANADIAN GRAIN COMMISSION PROGRAM

*Acquisition Services* \$96,608—Government of Canada—Supply and Services Ottawa Ont \$96,608.

*Char Services* \$2,745—National Harbours Board Churchill Man \$2,745.

*Education Training and Development Services* \$10,808—Government of Canada—Public Service Commission Ottawa Ont \$4,100.

*Laundry and Related Services* \$6,231—Perth Whitehall Ltd Winnipeg Man \$5,952.

*Legal Services* \$7,272—McLaws and Company Calgary Alta \$6,958.

*Management Consultants* \$2,000—C D Howe Western Ltd Vancouver BC \$5,952.

*Security Services* \$20,856—Canadian Corps of Commissionaires Calgary Alta \$20,856.

*Other Types of Services* \$6,052.

## Canadian Dairy Commission

*Accounting Services* \$9,518—Price Waterhouse and Co Ottawa Ont \$9,518.



## AGRICULTURE—Concluded

*Audit Services \$110,000*—Government of Canada—Supply and Services Ottawa Ont \$110,000.

*Clerical and Stenographic Assistance \$7,881*—Office Overload Ottawa Ont \$2,374, The 500 Selection Services Ottawa Ont \$4,854.

*Consultative Committee \$15,245.*

*Education, Training and Development Services \$2,678.*

*Legal Services \$8,242.*

*Management Consultants and Contract Research \$55,622*—Anne Doherty Ottawa Ont \$3,933, Government of Canada—Supply and Services Ottawa Ont \$40,363, Thomas Cooper & Stibbard London England \$3,613, Joan Westran Ottawa Ont \$2,318.

*Official Hospitality \$4,177.*

*Other Types of Services \$3,009.*

## Canadian Livestock Feed Board

*Audit Services \$20,000*—Government of Canada—Supply and Services Ottawa Ont \$20,000.

*Contract Research Services \$22,801*—Douglas Mutch Montreal Que \$3,400, F Ouellette (Université Laval) Quebec Que \$12,000, Robert St Louis Quebec Que \$2,000, A Sorelaten Bridgetown NS \$5,401.

*Secretarial and Typing Services \$7,128*—Office Overload Montreal Que \$6,557.

*Other Types of Services \$4,399.*

## COMMUNICATIONS

*Accounting Services \$294,081*—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$284,397, Supply and Services—Bureau Management Consulting Ottawa Ont \$9,038.

*Cleaning Services \$195,765*—Allied Building Service Ottawa Ont \$4,889, M A Independent Building Services Ottawa Ont \$101,115, North Magnetic Construction Company Resolute Bay NWT \$5,200, Sanco 1972 Ltd Ottawa Ont \$72,095.

*Clerical and Secretarial Services \$175,785*—Angus Employment Agency Hamilton Ont \$5,462, Career Personnel Ltd Vancouver B C \$11,420, DOT Personnel Services Montreal Que \$11,586, June Allen Employment Agency Victoria B C \$5,742, Kelly Girl Services of Canada Ltd Toronto Ont \$23,071, Manpower Business Services Toronto Ont \$3,800, Manpower Services Ltd Ottawa Ont \$20,613, Manpower Temporary Services Ottawa Ont \$54,240, Miss 500 Personnel Services Ottawa Ont \$2,102, Office Assistance Canada Vancouver B C \$3,770, Office Overload Ottawa Ont \$16,086, Personnel Services Kingston Ont \$3,413, Selective Temporary Placements Ottawa Ont \$2,514, Top-Notch Personnel Ltd Prince George BC \$3,224, Victor Temporaries Kitchener Ont \$5,734.

*Contract Services \$2,573,547*—ADGA Ltd Ottawa Ont \$745,930, Bell Northern Research Ottawa Ont \$197,159, Bennett Company Pointe Claire Que \$2,433, CAE Electronics Montreal Que \$40,748, Canadian Astronautics Ltd Bells Corners Ont \$10,975, Canadian Broadcasting League Ottawa Ont \$15,300, Canadian Marconi Co Montreal Que \$2,596, Carleton Opinion Research Services Ottawa Ont \$32,506, College d'Extension Cartier Verdun Que \$3,300, Continental Communications Manotick Ont \$6,100, Coyne Associates Ltd Dollard des Ormeaux Que \$13,659, Ralph C Deans Ottawa Ont \$2,200, Ghislain de Courson Ottawa Ont \$3,000,

Ernest George Digby Mont Royal Que \$6,650, Digital Devices Ltd Montreal Que \$31,100, Digital Methods Ltd Ottawa Ont \$14,376, Dr Robert W Donaldson Vancouver BC \$15,000, Donner and Lazar Toronto Ont \$12,100, Harry Dulmage Associates Ltd Ottawa Ont \$30,328, Federal Systems of Canada Ltd Ottawa Ont \$93,295, Richard A Freeman Ottawa Ont \$9,165, Claude Gagné Montreal Que \$2,870, Global Consultants Ltd Edmonton Alta \$4,500, Government of Canada—Communications Ottawa Ont \$14,535 and Supply and Services Ottawa Ont \$8,216, Gow Plumbing and Heating Dunrobin Ont \$2,119, Hatfield and Dawson Seattle Wash USA \$3,528, Henry O R Hindley Ottawa Ont \$5,081, Hitech Canada Ltd Bells Corners Ont \$56,821, Hi-Vacuum Equipment Corporation Hingham Mass USA \$2,956, Informetrica Ltd Ottawa Ont \$8,101, Intel Consultants Ltd Ottawa Ont \$16,745, Tudor B Jones Ottawa Ont \$4,500, K and I Design Ottawa Ont \$4,743, James D Kendall Ottawa Ont \$47,693, Instronics Ltd Stittsville Ont \$2,925, F Gerald Kline Ann Arbor Mich USA \$2,570, Phillip A Lapp Ltd Toronto Ont \$5,711, Professor Gérard Leblanc Ste-Foy Que \$8,000, Dr Eric Manning Waterloo Ont \$4,800, Martin Richard Green Design Ottawa Ont \$2,572, Ian Martin Associates Ltd Toronto Ont \$307,741, Miller Communications Ottawa Ont \$8,402, Multi-Riso Inc Montreal Que \$15,560, Alphonse Ouimet Pointe Claire Que \$5,688, Paskovitch Associate Ltd Ottawa Ont \$8,000, Peace Bridge Brokerage Fort Erie Ont \$15,452, Jacques Poisson Rosemère Que \$2,422, RCA Ltd Ste Anne de Bellevue Que \$11,599, Gilles Robert et Associés Inc Montreal Que \$99,819, W A C Shultz Ottawa Ont \$5,752, SED Systems Ltd Saskatoon Sask \$43,289, Sharon Electronics Ltd Ottawa Ont \$49,007, I P Sharp Associates Ltd Ottawa Ont \$7,965, Sinclair Radio Laboratories Ltd Maple Ont \$138,245, Sores Inc Montreal Que \$77,523, Spar Aerospace Products Ltd Toronto Ont \$109,150, Switzer Engineering Ltd Mississauga Ont \$6,132, Tele Connect Ltd Ottawa Ont \$19,136, Taqramiut Nipinag Inc Ottawa Ont \$4,224, University of Concordia Montreal Que \$9,992, Dalhousie Halifax NS \$6,099, Lakehead Thunder Bay Ont \$4,350, Montreal Montreal Que \$14,401 and Western Ontario London Ont \$10,601, Urban Dimensions Group Toronto Ont \$5,693, R F Webb Corporation Ltd Ottawa Ont \$16,203, Wofar Management Systems Ltd Rexdale Ont \$33,000.

*Data Processing \$878,080*—A-1 Data Services Ottawa Ont \$74,851, Adga Ltd Ottawa Ont \$18,467, Canadian Astronautics Ottawa Ont \$12,811, Computel Systems Ltd Ottawa Ont \$35,398, Computer Sciences Canada Montreal Que \$65,755, Comshare Ltd Rexdale Ont \$89,082, Digital Methods Ltd Ottawa Ont \$24,777, Dominion Computer Support Ottawa Ont \$2,827, Estrie Data Processing Granby Que \$6,384, Federal Systems of Canada Ottawa Ont \$24,495, Government of Canada—National Research Council Ottawa Ont \$2,563, Supply and Services Ottawa Ont \$5,134 and Transport Ottawa Ont \$44,196, Hitech Canada Ltd Bells Corners Ont \$18,794, IBM Canada Ltd Don Mills Ont \$30,504, Inteltech Canada Ltd Ottawa Ont \$39,758, Katcard Systems Ottawa Ont \$11,610, Quasar Systems Ltd Ottawa Ont \$7,985, SED Systems Ltd Saskatoon Sask \$85,000, I P Sharp Associates Ltd Ottawa Ont \$74,274, Systems Dimensions Ltd Ottawa Ont \$172,291, TRW Data Systems Ottawa Ont \$15,511, University of Manitoba Winnipeg Man \$11,609.

*Health and Welfare Services \$24,695*—Government of Canada—National Health and Welfare Ottawa Ont \$24,089.

*Legal Services \$17,272*—Ross Goodwin Quebec Que \$4,594, Pierre Lamontagne Westmount Que \$5,107, Mrs Louise Martin Côté Montreal Que \$5,248.

*Management Consulting Services \$96,330*—W G Clarke Vancouver BC \$3,697, Harry Dulmage Associates Ltd Ottawa Ont \$2,202, Government of Canada—Supply and Services Ottawa Ont \$71,449, Intel Consultants Ltd Ottawa Ont \$4,766, Maxiplan Unlimited

## COMMUNICATIONS—Continued

Ottawa Ont \$2,375, Manitoba Telephone System Winnipeg Man \$6,252, Miller Communications Systems Ottawa Ont \$5,073.

*Photo Reproduction Services \$54,027*—Computrex Centres Ltd Ottawa Ont \$9,606, Government of Canada—Supply and Services Ottawa Ont \$2,353, Shaw Photogrammetric Services Ltd Ottawa Ont \$7,957, Xerox of Canada Ltd Don Mills Ont \$10,697.

*Protection Services \$126,063*—Canadian Corps of Commissioners Ottawa Ont \$103,855, Government of Canada—National Defence Ottawa Ont \$16,943, TAS Communications Montreal Que \$3,260.

*Research Contracts \$2,273,252*—Aerospace Engineering and Research Consultants Ltd Downsview Ont \$6,224, Andrew Antenna Company Ltd Ottawa Ont \$24,105, Arthur D Little of Canada Toronto Ont \$18,489, Atlantic Industrial Research Halifax NS \$5,000, Barringer Research Rexdale Ont \$27,558, Bell Northern Research Ottawa Ont \$74,026, Canadian Marconi Co Montreal Que \$6,765, College Edward Montpetit Longueuil Que \$2,185, COM DEV Ltd Montreal Que \$158,323, Coyne Associates Dollard des Ormeaux Que \$3,650, Digital Devices Ltd Montreal Que \$4,322, Ecole des Hautes Etudes Commerciales Montreal Que \$28,776, Ecole Polytechnique de Montreal Montréal \$8,020, Electrohome Ltd Ottawa Ont \$3,350, Gostbakken Consultants Toronto Ont \$2,000, Government of Canada—National Research Council Ottawa Ont \$6,691, Supply and Services Ottawa Ont \$23,245, GWZ Devices Inc Boston Mass USA \$11,214, Hitech Canada Ltd Ottawa Ont \$12,980, Leigh Instruments Ltd Carleton Place Ont \$54,659, Ken Logan and Associates Beaconsfield Que \$24,620, MacDonald Dettwiler and Associates Vancouver BC \$288,080, Maxiplans Unlimited Ottawa Ont \$3,000, Miller Communications Systems Kanata Ont \$28,744, MPB Technologies Inc Ste Anne de Bellevue Que \$51,386, Norpak Ltd Pakenham Ont \$9,804, Pratt and Whitney Aircraft Longueuil Que \$10,794, Price Waterhouse Association Montreal Que \$104,184, RCA Ltd Ste Anne de Bellevue Que \$71,171, SED Systems Ltd Saskatoon Sask \$227,893, David C Shaw London Ont \$15,287, Sinclair Radio Labs Maple Ont \$5,821, Spar Aerospace Products Ltd Toronto Ont \$104,230, Thermowatt Inc Kitchener Ont \$4,517, Thiokol Chemical Corp New York City NY USA \$13,996 University of: Alberta Edmonton Alta \$6,422, British Columbia Vancouver BC \$17,105, Carleton Ottawa Ont \$116,652, Concordia Montreal Que \$24,480, Dalhousie Halifax NS \$4,175, Simon Fraser Burnaby BC \$13,904, Laval Quebec Que \$22,738, Manitoba Winnipeg Man \$34,709, McGill Montreal Que \$43,253, McMaster Hamilton Ont \$73,641, Memorial St John's Nfld \$138,210, New Brunswick Fredericton NB \$7,288, Quebec Quebec Que \$52,808, Queen's Kingston Ont \$11,095, Regina Regina Sask \$4,997, St Paul's Ottawa Ont \$8,546, Saskatchewan Regina Sask \$20,615, Sherbrooke Sherbrooke Que \$20,800, Toronto Toronto Ont \$67,448, Waterloo Waterloo Ont \$36,356 and Western Ontario London Ont \$97,496.

*Training and Educational Services \$377,278*—AMR International Inc New York City NY USA \$5,919, BC Institute of Technology Vancouver BC \$2,100, Bell Canada Ottawa Ont \$7,205, Berlitz School of Languages Ottawa Ont \$22,605, Cartier Extension College Verdun Que \$5,632, Government of Canada—Public Service Commission Ottawa Ont \$106,869, Supply and Services Printing and Publishing Ottawa Ont \$8,300 and National Research Council Ottawa Ont \$26,263, Humber College of Applicants Toronto Ont \$4,620, Professional Development Institute Ottawa Ont \$3,990, Prolingua Ltd Montreal Que \$77,430, Servo Electronics Systems Winnipeg Man \$2,502, George Washington University Washington DC USA \$7,469, Ville Marie St Norbert Man \$2,325, Waterloo Management Waterloo Ont \$3,060, Xerox of Canada Ltd Don Mills Ont \$5,824.

*Other \$1,157,572*—Autech Electro Systems Ltd Ottawa Ont \$3,000, Banner Mount Ltd Ottawa Ont \$6,003, R Breithaupt Ottawa Ont

\$4,792, Computrex Centres Ltd Calgary Alta \$20,144, Government of Canada—Energy, Mines and Resources Ottawa Ont \$2,246; Public Archives Ottawa Ont \$33,927 and Supply and Services Ottawa Ont \$958,562, Hewlett Packard Canada Ltd Toronto Ont \$2,391, Hitech Canada Ltd Bells Corners Ont \$7,684, K Hills Kanata Ont \$4,121, Cleon J Holden Ottawa Ont \$14,466, Hughes Owens Montreal Que \$5,461, Kyocera International Inc San Diego Cal USA \$4,418, Marchand Electric Ottawa Ont \$3,093, Mail O Matic Printing Ottawa Ont \$3,645, Ian Martin Associates Ltd Toronto Ont \$5,444, Government of Ontario—Government Services Toronto Ont \$2,500, Narwhal Arctic Services Calgary Alta \$4,150, Edmund Newhall and Associates Rexdale Ont \$16,600, R P Foley Equipment Carp Ont \$7,550, Edwin St Clair Gantz Ottawa Ont \$2,132, SED Systems Ltd Saskatoon Sask \$8,579, A Sowards Kanata Ont \$3,111, United States Government Peterson Field Cal USA \$3,214, University of: Calgary Alta \$4,745 and Manitoba Winnipeg Man \$8,696.

*Miscellaneous \$35,273.*

## Canadian Radio-Television and Telecommunications Commission

*Advertising Services \$11,807*—John Doherty and Company Ltd Ottawa Ont \$11,807

*Consultant Services \$375,689*—A Agnew Westhill Ont \$6,303, BBM Bureau of Measurement Toronto Ont \$4,450, H Edward A Campbell St John's Nfld \$4,294, Canadian Astronautics Ltd Bells Corners Ont \$7,500, A G Day Ottawa Ont \$7,500, Disegno Ottawa Ont \$2,121, Fernand Fontaine Ottawa Ont \$4,375, Franfost Consultants Ltd Ottawa Ont \$17,819, Fraser & Otton Ottawa Ont \$18,723, Government of Canada—Supply and Services \$49,610, Peter S Grant Toronto Ont \$27,069, R K House and Associates Ltd Mississauga Ont \$14,568, Keewatin Communications Studies Institute Ottawa Ont \$4,999, Ken Sobol Ltd Toronto Ont \$6,599, Andrew Joseph Lane Harbour Grace Nfld \$4,316, Lorraine Manley Ottawa Ont \$2,000, Market Facts of Canada Toronto Ont \$130,000, Media-stats Inc Willowdale Ont \$2,000, A C Nielsen Company of Canada Ltd Toronto Ont \$3,000, Cleveland S Patterson Ste Anne de Bellevue Que \$3,585, Peat Marwick & Co Toronto Ont \$6,220, Raslis Limited Toronto Ont \$7,857, Simon Fraser University Burnaby BC \$10,300, Thorne Riddell & Co Ottawa Ont \$15,535.

*Hospitality \$7,199.*

*Interpreters' Fees \$2,670.*

*Legal Services \$38,622*—Campbell Godfrey and Lewtas Toronto Ont \$5,249, McCarthy & McCarthy Toronto Ont \$22,087, Mercure Côté Pépin et Belisle Ville de Laval Que \$2,900.

*Membership Fees \$97,036*—BBM Bureau of Measurement Toronto Ont \$96,000.

*Protection Services \$71,273*—Canadian Corps of Commissioners Ottawa Ont \$71,273.

*Reporting Services \$134,153*—Allwest Reporting Ltd Burnaby BC \$29,056, Nethercutt & Company Ltd Toronto Ont \$105,097.

*Secretarial and Office Services \$23,410*—Bilingual Personnel Ottawa Ont \$11,898, Office Overload Ottawa Ont \$11,512.

*Training and Educational Services \$73,232*—The Berlitz School of Languages Ottawa Ont \$4,104, Government of Canada—Public Service Commission Ottawa Ont \$41,006, Rachel S Plouffe Ottawa Ont \$6,570.

## COMMUNICATIONS—Concluded

*Miscellaneous Services \$17,486*—Government of Canada—Supply and Services Ottawa Ont \$2,170, Peter S Grant Toronto Ont \$10,000.

## CONSUMER AND CORPORATE AFFAIRS

### ADMINISTRATION PROGRAM

*Acquisition Services \$56,898*—Government of Canada—Supply and Services Ottawa Ont \$38,325.

*Analyst Services \$139,424*—Data Encoding Ltd Ottawa Ont \$18,510, Datacap Ltd Ottawa Ont \$14,102, Federal Systems of Canada Ottawa Ont \$7,580, Systemhouse Ltd Ottawa Ont \$43,633, Systems Approach Ltd Ottawa Ont \$38,789.

*Clerical and Stenographic Services \$155,799*—Barbara's Office Personnel Ottawa Ont \$2,174, Business Aid Toronto Ont \$2,575 and Vancouver BC \$2,407, Christina Personnel Ottawa Ont \$28,409, Harrington Personnel Ottawa Ont \$5,062, Industrial Overload Québec Inc Ottawa Ont \$11,240, Miss 500 Ottawa Ont \$14,031 and Hull Que \$22,607, Office Overload Hull Que \$35,966 and Winnipeg Man \$4,940, Personnel Pool Ottawa Ont \$12,544, Portage Personnel Hull Que \$5,919, Staff Builders Toronto Ont \$4,907.

*Data Processing Services \$393,932*—Automation Centre of Ottawa Ltd Ottawa Ont \$44,376, Canada Systems Group Mississauga Ont \$230,571, Government of Canada—Energy, Mines and Resources Ottawa Ont \$10,396 and Supply and Services Ottawa Ont \$61,971, IBM Canada Ltd Don Mills Ont \$15,844, SDL Systems Dimensions Ltd Ottawa Ont \$7,511, SMA Society Montreal Que \$10,715.

*Graphic Services \$28,200*—Banfield Advertising Ltd Ottawa Ont \$9,731, Jacques Charette and Associates Ltd Ottawa Ont \$4,472, York Advertising Ltd Ottawa Ont \$2,210.

*Health and Welfare Services \$15,456*—Government of Canada—National Health and Welfare Ottawa Ont \$15,456.

### ADMINISTRATION PROGRAM

*Management Consultant Services \$36,601*—John Doherty & Co Ltd Ottawa Ont \$8,178, Government of Canada—Supply and Services Ottawa Ont \$8,675, Nutrition Communication Systems Toronto Ont \$6,711, Scott and Withrow Inc Toronto Ont \$12,566.

*Research Services \$185,770*—M Marcel Boyer St Jerome Que \$5,000, Prof M Dale Beckman Winnipeg Man \$18,000, Broadwith Hughes and Associates Ltd Guelph Ont \$15,906, Consumer Association of Canada Ottawa Ont \$14,000, Contemporary Research Centre Ottawa Ont \$15,920, Coopers and Lybrand Ottawa Ont \$6,166, Mrs Eloise Y Depelteau Ottawa Ont \$2,047, Nutrition Research Consultants Ltd Ottawa Ont \$2,000, Rolph Clark Stone Ltd Brampton Ont \$8,224, David C Smith Kingston Ont \$4,822, University of Montreal Montreal Que \$50,000 and Guelph Guelph Ont \$10,000, Jean Pierre Wampach Quebec Que \$2,125, Noreen Young Ottawa Ont \$5,075.

*Training Education Services \$197,606*—The Berlitz School of Languages Ottawa Ont \$157,550, The Professional Development Institute P D I Ltd Ottawa Ont \$2,130.

*Other Types of Services \$63,345*—E A C Amy and Sons Ltd Ottawa Ont \$3,360, Niall Fagan Ottawa Ont \$3,801, Institute for Policy Analysis Toronto Ont \$3,000, New Leaf Publications Ltd Toronto Ont \$6,000, Rolph Clark Stone Brampton Ont \$3,990, Marvin P Stringer Hamilton Ont \$3,964.

### CONSUMER AFFAIRS PROGRAM

*Acquisition Services \$288,268*—Government of Canada—Supply and Services Ottawa Ont \$127,123.

*Analyst Services \$22,096*—Market Development Services Toronto Ont \$8,537.

*Clerical and Stenographic Services \$146,330*—Barbara's Office Personnel Ottawa Ont \$3,849, Business Aid Toronto Ont \$5,933 and Vancouver BC \$4,076, Christina Personnel Ottawa Ont \$19,890, Dial-A-Doll Penitence BC \$3,250, Kelly Girl Services of Canada Ltd Toronto Ont \$8,342, Miss 500 Ottawa Ont \$2,990, Office Overload Hull Que \$6,755, Ottawa Ont \$19,090, Vancouver BC \$2,458 and Winnipeg Man \$3,290, Olstens Temporary Services Scarborough Ont \$3,743, Personnel Pool Ottawa Ont \$25,352, TIP Services Ottawa Ont \$15,431.

*Management Consultant Services \$86,549*—Government of Canada—Supply and Services Ottawa Ont \$22,469, Morrison Communications Ltd Ottawa Ont \$20,069, Public Affairs International Ltd Ottawa Ont \$4,560, Quantec Research Ltd Burlington Ont \$12,353, Vickers and Benson Ltd Toronto Ont \$20,500 John Zerbinis Ottawa Ont \$5,000.

*Research Services \$322,429*—Robert H Andras Ottawa Ont \$9,375, Appel Golfman Cohen and Cooper Montreal Que \$6,397, Phelim P Boyle Vancouver BC \$7,210, Peter Dalzell Broadhead Metcalfe Ont \$7,746, Canadian Standards Assoc Rexdale Ont \$35,480, John F Chant Ottawa Ont \$4,875, John D Claxton Vancouver BC \$6,975, Community Planning Assoc of Canada Saint John NB \$3,708, Data Clearing House for the Social Sciences Ottawa Ont \$2,500, Econ Research and Consulting Ltd Vancouver BC \$18,389, Gordon D Edwards Ville St Laurent Que \$3,065, Albert F Eger Montreal Que \$2,119, Energy Probe Toronto Ont \$5,457, Financial Research Institute of Canada Montreal Que \$8,750, Fire Prevention Canada Assoc Ottawa Ont \$3,750, Michael A Goldberg Urban and Economic Consulting Ltd Vancouver BC \$3,005, Jonah Goldstein Waterloo Ont \$3,528, Walter S Good Winnipeg Man \$6,810, Government of Canada—Supply and Services Ottawa Ont \$7,575, The Hospital for Sick Children Toronto Ont \$9,903, Peter Middleton and Associates Ltd Toronto Ont \$5,700, Prof M S Moyer Downsview Ont \$9,225, Northwestern General Hospital Toronto Ont \$4,969, Ontario Research Foundation Mississauga Ont \$61,699, J V Poapst Associates Ltd Toronto Ont \$7,304, J Robert S Prichard Toronto Ont \$7,166, Barry J Reiter Toronto Ont \$8,373, J R Brent Ritchie Quebec Que \$8,695, Saul Schwartz Ottawa Ont \$6,509, University of Guelph Guelph Ont \$5,631, Ottawa Ottawa Ont \$12,000 and York Downsview Ont \$5,894, Richard E Vosburgh Guelph Ont \$11,503, Jacob S Ziegel Toronto Ont \$3,256.

*Other Types of Services \$363,264*—Fire Prevention Canada Assoc Ottawa Ont \$11,250, Government of Canada—Statistics Canada Ottawa Ont \$2,000, M & M Creations Ltd West Vancouver BC \$5,027, Vickers and Benson Ltd Toronto Ont \$5,000.

### CORPORATE AFFAIRS PROGRAM

*Acquisition Services \$18,685*—Government of Canada—Supply and Services Ottawa Ont \$6,215.

*Clerical and Stenographic Services \$110,672*—Christina Personnel Ottawa Ont \$14,967, Miss 500 Hull Que \$82,571, Office Overload Edmonton Alta \$2,141 Land Hull Que \$2,765.

*Legal Services \$122,770*—Government of Canada—Justice Ottawa Ont \$4,325, Pierre Lamontagne Ottawa Ont \$4,890, D B Morrison



**CONSUMER AND CORPORATE AFFAIRS—***Continued*

St John's Nfld \$4,759, R Schachter Montreal Que \$2,207, Gerald Tremblay Montreal Que \$4,102.

*Management Consultant Services \$89,501*—Prof Mark Connelly Downsview Ont \$2,250, Dr R W V Dickerson Vancouver BC \$3,848, Farris Vaughan Wills and Murphy Vancouver BC \$5,685, Warren Grover Downsview Ont \$11,002, Stan Makuch Toronto Ont \$3,200, Mr W K McIntyre Toronto Ont \$10,096, Osler Hoskin and Harcourt Toronto Ont \$3,002, Ray Wolfe Connell Lightbody and Reynolds Vancouver BC \$4,600, Shrum Liddle and Heberton Vancouver BC \$15,223, Stikeman Elliott Roberts and Bowman Toronto Ont \$3,785, Systems Equipment Ltd Winnipeg Man \$4,766, Tory Tory DesLauriers and Binnington Toronto Ont \$2,944, Prof J P Williamson Hanover NH USA \$14,911.

*Research Services \$73,669*—Miss Linda Hoffman Ottawa Ont \$6,651, Stanford Research Institute Menlo Park Cal USA \$7,500.

*Training Education Services \$21,387*—The Berlitz School of Languages Ottawa Ont \$7,480.

*Other Types of Services \$42,174*—Belanger Saint Jacques Sirois Comtois & Cie Sherbrooke Que \$4,211.

**COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM**

*Advertising Consultant Services \$18,909*—Manley R Irwin Durham NH USA \$15,913.

*Clerical and Stenographic Services \$31,444*—Miss 500 Ottawa Ont \$3,912 and Hull Que \$18,114, Office Overload Hull Que \$3,630 and Winnipeg Man \$2,438.

*Legal Services \$405,981*—Keith E Eaton Halifax NS \$5,462, Gour Guenette Roy and Crowe Vanier Ottawa Ont \$2,742, Government of Canada—Justice Ottawa Ont \$18,398, D R H Heather Toronto Ont \$27,133, Holden Murdock Walton Finlay Robinson Toronto Ont \$8,063, Hoyt Mockler Allen and Dipon Fredericton NB \$30,792, Lang Michener Cranston Farquharson and Wright Toronto Ont \$30,548, Libby Libby Blair Moss Yang and Anderson Vancouver BC \$6,065, Patrick J McCaffrey Calgary Alta \$20,754, McCaffrey and Company Calgary Alta \$127,792, McCarthy and McCarthy Toronto Ont \$3,754, McEachran and Associates Sarnia Ont \$5,931, McTaggart Potts Stone and Herridge Toronto Ont \$2,855, Bruno J Pateras Montreal Que \$46,421, Robins and Partners Toronto Ont \$10,606, Edgar J Supton Toronto Ont \$4,883, Howard Schneider Whitby Ont \$4,440, Patrick Sweeney Victoria BC \$10,899, Tessier Corbeil and Bourbeau Montreal Que \$13,201.

*Management Consultant Services \$21,196*—John R Baldwin Kingston Ont \$18,375.

*Research Services \$39,133*—John R Baldwin Kingston Ont \$4,092, Paul Grant Bradley Ltd Vancouver BC \$6,129, John Crispo Toronto Ont \$5,000, Gordon E Kaiser Toronto Ont \$4,704, Joseph C Mills Ottawa Ont \$2,000.

*Training Educational Services \$14,982*—The Berlitz School of Languages Ottawa Ont \$3,925.

*Other Types of Services \$138,420*—Adcheck Ltd Streetsville Ont \$11,000, Government of Canada—Justice Ottawa Ont \$5,650 and Supply and Services Ottawa Ont \$7,951, Nethercut and Company Ltd Toronto Ont \$30,313.

**INTELLECTUAL PROPERTY PROGRAM**

*Clerical and Stenographic Services \$4,926*—Personnel Pool Ottawa Ont \$3,551.

*Research Services \$17,922*—Futures Socio-Economic Planning Consultants Ottawa Ont \$9,237, Gordon E Kaiser Toronto Ont \$4,000, James B Stephenson Vancouver BC \$2,400.

*Training Education Services \$16,868*—The Professional Development Institute PDI Ltd Ottawa Ont \$5,365.

*Other Types of Services \$22,821*—Government of Canada—Supply and Services Ottawa Ont \$5,204, Nethercut and Company Ltd Toronto Ont \$3,435.

**ANTI-INFLATION BOARD**

*Computer and EDP Services \$2,106,413*—Computel Systems Ltd Ottawa Ont \$1,140,147, Conference Board in Canada Ottawa Ont \$6,411, Datacap Ltd Ottawa Ont \$61,558, Data Logic Canada Ltd Ottawa Ont \$276,314, Data Resources Inc Lexington Mass USA \$5,627, Government of Canada—Energy, Mines and Resources Ottawa Ont \$20,479, Informetrica Limited Ottawa Ont \$7,217, I P Sharp Associates Ltd Toronto Ont \$22,489, S M A Inc Montreal Que \$6,831, Systems Dimensions Limited Ottawa Ont \$386,737, Systemhouse Ltd Ottawa Ont \$170,863.

*Contract and Consultant Services \$2,053,769*—C Adams Ottawa Ont \$7,268, P Adams Toronto Ont \$18,901, D Albert Ottawa Ont \$3,069, A Lewinson Corp Ottawa Ont \$48,975, S Alie Ottawa Ont \$5,262, Arthur Anderson & Co Toronto Ont \$2,954, K Atkinson Ottawa Ont \$6,734, Bank of Canada Ottawa Ont \$16,563, A Bard Pointe Gatineau Que \$8,720, E Barks Ottawa Ont \$23,870, Baynes Communications Ottawa Ont \$3,400, L Beebe Ottawa Ont \$7,308, M Billot Montreal Que \$10,608, J Bishop Ottawa Ont \$4,482, C Bordeleau Ottawa Ont \$2,025, Broadwith Hughes & Associates Ltd Guelph Ont \$21,304, K Brousseau Ottawa Ont \$4,895, E Browne Ottawa Ont \$13,700, Byward Consultants Ltd Rockcliffe Park Ont \$43,610, Canada Development Corporation Toronto Ont \$7,184, CANECS Ottawa Ont \$29,755, K Carroll Ottawa Ont \$2,375, S Charette Ottawa Ont \$4,738, Charles Ambler & Associates Mississauga Ont \$5,920, M Chettle Richmond BC \$2,383, Clarkson Gordon & Co Toronto Ont \$6,770, Communications Design Inc Toronto Ont \$24,722, Complian Research Assoc Ltd Toronto Ont \$4,650, Comtek Datasystems Ltd Ottawa Ont \$9,625, Conference Board in Canada Ottawa Ont \$17,111, Coopers & Lybrand Toronto Ont \$73,445, Coopers & Lybrand New York City NY USA \$2,422, P Davis Pointe Claire Que \$31,645, W Davis Ottawa Ont \$2,250, M. Deacy Ottawa Ont \$16,174, R Deans Ottawa Ont \$27,480, W Didur Ottawa Ont \$13,340, P Diger Ottawa Ont \$3,358, J Dobie Ajax Ont \$13,024, L Dugan Ottawa Ont \$6,860, Etsia Engineering Ottawa Ont \$35,400, Ecole de Langues Gerard Caron Ltée Hull Que \$3,660, F Falchier Ottawa Ont \$27,370, S Farlow Weston Ont \$10,979, G Fenton Ottawa Ont \$6,307, G Gagne Ottawa Ont \$22,168, B Gagnon Gatineau Que \$19,800, D Gartrell Ottawa Ont \$6,531, J Gouin Hull Que \$19,836, Government of Canada—Justice Ottawa Ont \$25,732, National Film Board Ottawa Ont \$5,000, National Revenue Ottawa Ont \$13,472, Supply and Services/Audit Services Bureau Ottawa Ont \$113,140 and Supply and Services/Material Management Ottawa Ont \$87,891, J Grant Westmount Que \$7,919, C Hardy Toronto Ont \$18,444, W Harris Stittsville Ont \$17,080, Y Harvey Ottawa Ont \$3,782, H Helleman Ottawa Ont \$12,540, Herman Smith Resources Toronto Ont \$4,219, H F Stevenson Consultants Toronto Ont \$25,603, C Higgins Toronto Ont \$10,647, S Hindle Ottawa Ont \$22,022, E Horton Toronto Ont \$5,151, L Hui Toronto Ont \$8,510, C Hylton Ottawa



**CONSUMER AND CORPORATE AFFAIRS—***Concluded*

Ont \$7,225, Informetrica Ltd Ottawa Ont \$5,000, A Jenson Ottawa Ont \$10,090, K Johnson Regina Sask \$4,575, John Swift & Assoc Kanata Ont \$15,892, A Kelly Saint John NB \$4,586, Key Management Services Stittsville Ont \$4,000, Keylock Consulting Ltd Richmond BC \$15,955, K G Campbell Corp Ltd Ottawa Ont \$3,204, K G D Communications Montreal Que \$46,805, K Kinross Hazeldean Ont \$17,850, R Labrosse Ottawa Ont \$5,355, H Lafleur Rockcliffe Ont \$43,467, W Lasby Toronto Ont \$49,472, P Lavoie Ottawa Ont \$6,500, B Levitt Ottawa Ont \$27,617, K MacMillan Manotick Ont \$3,335, J MacNicol Ottawa Ont \$18,630, J Malherbe Ottawa Ont \$32,920, Malwood & Associates Dunrobin Ont \$7,952, B Mathews Carp Ont \$10,890, I McCormick Winnipeg Man \$3,459, M McGroarty Ottawa Ont \$19,635, S McIntyre Toronto Ont \$43,515, D McKenzie Edmonton Alta \$3,066, Morrison Communications Ltd Ottawa Ont \$25,716, C Nolan Ottawa Ont \$3,600, A Ogilvie Ottawa Ont \$34,071, Oliver Construction Service Ottawa Ont \$7,395, H Padovani Ottawa Ont \$23,530, G Parekh Ottawa Ont \$3,906, M Parry Kirkland Que \$31,515, J Paris Hull Que \$4,530, Pierre Fontaine et Associés Montreal Que \$25,136, C Plater Ottawa Ont \$7,595, P Potvin Ottawa Ont \$3,495, Reedco Inc Westmount Que \$21,835, Renald Savoie & Associates Montreal Que \$3,279, J Ross Vancouver BC \$7,876, Scott Films Ltd Ottawa Ont \$19,109, R Scowen Westmount Que \$17,588, M Shaw Stittsville Ont \$4,480, D Sheard St Albert Alta \$2,252, V Smallwood Charlottetown PEI \$4,304, Spam (Montreal) Laval Que \$10,624, W Spence Milton Ont \$9,913, J St Amand Gatineau Que \$3,200, G Stanley Ottawa Ont \$3,000, J Storey Winnipeg Man \$5,319, M Strongtharm Woodlawn Ont \$4,628, Systems and Software Consultants Ottawa Ont \$10,500, Team Approach Limited Ottawa Ont \$4,760, M Thompson Ottawa Ont \$29,080, Touche Ross Limited Montreal Que \$21,202, P Trayner Toronto Ont \$15,244, N Treen Ottawa Ont \$7,740, J Walsmley Ottawa Ont \$2,275, G White Ottawa Ont \$21,240, R Whitworth Ottawa Ont \$6,500, G Worthington Halifax NS \$7,439, M Wrobel Ottawa Ont \$2,436, York Advertising Limited Ottawa Ont \$15,821, T Young Ottawa Ont \$6,295.

*Executive Interchange Program \$1,634,609*—Air Canada Winnipeg Man \$33,243, Asbestos Corp Ltd Montreal Que \$46,966, Bank of Canada Ottawa Ont \$49,467, Bank of Montreal Montreal Que \$39,315, Bell Canada Ottawa Ont \$62,576, Canada Wire & Cable Ltd Toronto Ont \$49,389, Canadian General Electric Co Ltd Toronto Ont \$44,922, Canadian Telephone Employees Association Toronto Ont \$21,956, C P Air Vancouver BC \$13,652, CP Hotel Toronto Ont \$33,502, Dupont of Canada Ltd Montreal Que \$159,529, General Foods Ltd Toronto Ont \$43,662, Hydro Electric Commission of Brampton Brampton Ont \$19,037, IBM Canada Ltd Don Mills Ont \$30,564, Imperial Oil Ltd Don Mills Ont \$287,193, INCO Toronto Ont \$59,628, John Labatt Ltd London Ont \$46,830, Kellogg Salada Canada Ltd Rexdale Ont \$36,646, MacMillan Blodel Ltd Vancouver BC \$26,567, Northern Telecom Ltd Montreal Que \$44,463, Ontario Ministry of Education Toronto Ont \$29,571, Price Waterhouse & Co Ottawa Ont \$42,000, Proctor and Gamble of Canada Ltd Toronto Ont \$30,225, RCA Ltd Ste Anne de Bellevue Que \$29,875, Redpath Industries Ltd Montreal Que \$26,278, Robert Simpson Ltd Toronto Ont \$48,042, Royal Bank of Canada Montreal Que \$39,989, Shell Canada Ltd Don Mills Ont \$63,358, Teamster Local Union 213 Vancouver BC \$6,313, Thorne-Riddell Co Ottawa Ont \$32,085, Toronto-Dominion Bank Ottawa Ont \$41,327, Touche Ross Limited Ottawa Ont \$29,364, Union Carbide Canada Limited Toronto Ont \$30,925, Winspear Stevenson & Co Toronto Ont \$36,150.

*Hospitality \$8,322.*

*Protection Services \$153,350*—Canadian Corps of Commissioners Ottawa Ont \$115,025, National Protective Service Ottawa Ont \$37,229.

*Secretarial and Office Services \$202,605*—Barbara's Office Personnel Ottawa Ont \$2,737, Harrington Personnel Ottawa Ont \$12,231, Manpower Temporary Service Ottawa Ont \$15,010, Personnel Pool Ottawa Ont \$142,650, Stacey Personnel Ottawa Ont \$10,978, The 500 Selection Services (Ottawa) Limited Ottawa Ont \$6,154, Victor Temporaries Ottawa Ont \$8,297.

*Training Courses Seminars \$54,591*—Government of Canada—Public Service Commission Ottawa Ont \$4,915, Gerard Caron School of Languages Hull Que \$38,077.

*Management Consultants \$235,210*—Government of Canada—Supply and Services/Bureau of Management Consultants Ottawa Ont \$235,210.

*Contract Research \$141,981*—J F Chant Ottawa Ont \$6,250, L Christofides Guelph Ont \$4,735, J G Cragg Vancouver BC \$2,925, Corporate Economics Ltd London Ont \$14,409, R K House and Associates Ltd Mississauga Ont \$8,770, Y Kotowitz Toronto Ont \$9,706, D H Maister Vancouver BC \$2,000, D G McFetridge Ottawa Ont \$2,250, Y Raleau Ville Mont Royal Que \$2,525, R Swidinsky Guelph Ont \$4,500, University of: Guelph Guelph Ont \$8,943, Montreal Montreal Que \$4,000 and Toronto Toronto Ont \$63,020, D Wilton Guelph Ont \$7,314.

*Other Business Services \$276,435*—A P H Ltd Ottawa Ont \$2,072, Conference Board in Canada Ottawa Ont \$5,000, Generation Publications Toronto Ont \$91,788, Government of Canada—Communications Ottawa Ont \$2,368, National Film Board Ottawa Ont \$37,211, Public Archives Ottawa Ont \$7,119, Statistics Canada Ottawa Ont \$3,330, Secretary of State—Canadian Government Photo Centre Ottawa Ont \$2,890, and Supply and Services Ottawa Ont \$66,344, Informetrica Ltd Ottawa Ont \$6,500, Institute for Policy Analysis Toronto Ont \$3,000, Law Society of Upper Canada Toronto Ont \$4,978, Scott Films Limited Ottawa Ont \$17,905, York Advertising Ltd Ottawa Ont \$15,234.

**ENERGY, MINES AND RESOURCES****ADMINISTRATION PROGRAM**

*Accounting Services \$5,637.*

*Scientific Services \$4,360*—D G Price Spencerville Ont \$3,000.

*Training and Educational Services \$101,687*—Alberte Sylvie Cardin Hull Que \$4,942, Algonquin College Ottawa Ont \$3,236, Control Data Ltd Willowdale Ont \$4,830, Ducros Meilleur Roy & Associates Ltd Ottawa Ont \$8,038, Government of Canada—Public Service Commission Ottawa Ont \$4,675, MRI Systems (Canada) Ltd Willowdale Ont \$9,714, Brigitte Monnet Ottawa Ont \$4,560, Systemhouse Ltd Ottawa Ont \$2,600, M M Terjanian Ottawa Ont \$3,550, Yourdon Inc New York City NY USA \$2,536.

*Health and Welfare Services \$69,602*—Government of Canada—National Health and Welfare (Medical Services) Ottawa Ont \$69,602.

*Protection Services \$171,271*—Canadian Corps of Commissioners Ottawa Ont \$159,401, Dominion Electric Protection Co Ottawa Ont \$6,166.

*Computer Services \$729,874*—A-1 Data Services Ottawa Ont \$10,421, Alphatext Limited Ottawa Ont \$58,541, Automation Centre of Ottawa Ltd Ottawa Ont \$3,569, Canadian General Electric Co Ltd Toronto Ont \$9,143, Canadian Stratigraphic Services Ltd Calgary Alta \$2,953, Computex Centres Ltd Calgary Alta \$2,699, Datacap Ltd Ottawa Ont \$67,521, Data Key Systems

**ENERGY, MINES AND RESOURCES—Continued**

Ltd Ottawa Ont \$7,758, Dataplotting Services Ltd Don Mills Ont \$8,834, Digital Methods Ltd Ottawa Ont \$27,743, Digitech Ltd Calgary Alta \$66,282, Ducros Meilleur Roy & Associates Ltd Ottawa Ont \$91,646, Geodigit Calgary Alta \$14,671, Government of Canada—Energy, Mines and Resources Ottawa Ont \$124,086 and Supply and Services Ottawa Ont \$4,196, IBM Canada Limited Ottawa Ont \$7,722, Infomart Toronto Ont \$7,451, Multiple Access Computer Group Don Mills Ont \$9,750, Price Waterhouse Associates Ottawa Ont \$35,355, Quasar Systems Ltd Ottawa Ont \$23,920, SDL Ottawa Ont \$36,555, SMA Montreal Que \$3,009, I P Sharp Associates Ltd Toronto Ont \$10,381, University of Alberta Edmonton Alta \$33,544, British Columbia Vancouver B C \$11,559, Calgary Calgary Alta \$2,837 and Victoria Victoria B C \$13,220.

**Other Services \$372,348**—T H Barbour Ottawa Ont \$8,000, Ball Berezeinsky Associates Sainte-Anne de Bellevue Que \$16,405, Bowden's Information Services Toronto Ont \$3,812, R B Code Manotick Ont \$3,000, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$11,494 and Supply and Services Ottawa Ont \$187,313, H J MacDonald Ottawa Ont \$19,308, Manpower Temporary Services Ottawa Ont \$3,210, Office Overload Ottawa Ont \$9,042, Parker Clean Ottawa Ont \$2,910, Personnel Pool Ottawa Ont \$18,099, Price Waterhouse Associates Ottawa Ont \$14,384, Quasar Systems Ltd Ottawa Ont \$27,600, SMA Media Inc Montreal Que \$7,944, Technical Overload Ottawa Ont \$8,944, Techniphot Ltd Ottawa Ont \$2,378, Technovation Consultants Ottawa Ont \$3,000, University Laval Quebec Que \$15,112, Wrightville Cleaners Inc Hull Que \$4,921.

**MINERAL AND ENERGY RESOURCES PROGRAM**

**Legal Services \$25,231**—Government of Canada—Justice Ottawa Ont \$2,645, Jacques Lancourt St Jean Que \$2,923, Terra Surveys Limited Ottawa Ont \$16,628, Western Geophysical Company of America Houston Texas USA \$3,035.

**Engineering Services \$321,603**—Atlantic Instrumentation Services Dartmouth N S \$11,228, R P Bailey Ottawa Ont \$2,000, W G Brissenden Inc Toronto Ont \$4,600, P N Calder Kingston Ont \$2,216, Canadian Arctic Survey Systems Ltd Calgary Alta \$10,438, Canex Placer Limited Endako B C \$2,009, Conenco Canada (1968) Limited Markham Ont \$10,917, Connors Drilling Ltd Vancouver B C \$145,129, Golder Associates Mississauga (Toronto) Ont \$16,741, Government of Canada—Environment Dartmouth N S \$2,900 and Sackville N B \$4,500 and National Defence Ottawa Ont \$6,299, Leath and Sherwood Drilling Copper Cliff Ont \$11,053, Huntec (70 Limited) Scarborough Ont \$8,271, Kirby Shapiro Curphy Eades Ottawa Ont \$3,475, H K Morrison & Sons Ltd Mount Uniacke N S \$2,006, Nova Scotia Power Corporation Halifax N S \$10,262, Ottawa Mould Craft Ltd Ottawa Ont \$10,040, Petroleum Information Exchange Ltd Calgary Alta \$2,400, Pincock Allen & Holt Inc Tucson Arizona \$7,492, Piteau Gadshy MacLeod Limited North Vancouver B C \$20,429, Research & Productivity Council Fredericton N B \$4,000, J E Rehder Toronto Ont \$2,775, H R Rice Toronto Ont \$2,573, Sysdoc International Ottawa Ont \$8,223, University of Alberta Edmonton Alta \$5,373 and Arizona Tucson Ariz USA \$4,254, A D I Limited Fredericton N B \$14,992, ACME Analytical Laboratories Ltd Burnaby B C \$2,346, Acres Consulting Services Niagara Falls Ont \$4,768, Acres Shawinigan Limited Toronto Ont \$73,884, Algas Resources Ltd Calgary Alta \$196,000, R H Andras Ottawa Ont \$3,000, R Argue Toronto Ont \$4,850, Associated Petroleum Consultants Ltd Calgary Alta \$15,950, Atlantic Air Survey Ltd Dartmouth N S \$4,990, Atlantic Paleo Services Ltd Dartmouth N S \$49,969, Aviation Electric Ltd Saint Laurent Que \$4,300, Barringer Research Ltd Rexdale Ont \$19,031, Bondar-Clegg & Co Ltd Ottawa Ont \$98,893, British Columbia Hydro & Power Authority Vancouver B C \$259,756, James Stanley

Brown Consulting Ltd Calgary Alta \$13,855, Harry Butler Design Associates Toronto Ont \$47,440, J J Callahan Ottawa Ont \$2,340, M Camfield Ottawa Ont \$6,744, Canadian Geoscience Council Ottawa Ont \$4,500, Canadian Stratigraphic Services Ltd Calgary Alta \$6,000, Canadian Thin Films Port Coquitlam B C \$34,346, Canuck Engineering Ltd Calgary Alta \$42,029, Chemical Laboratories Ltd Calgary Alta \$5,271, Chemex Labs Ltd Vancouver B C \$168,543, M L Church Ottawa Ont \$4,949, Cominco Ltd Trail B C \$62,369, J W Cooke Calgary Alta \$7,975, Coots Petrographic Service Ltd Vancouver B C \$7,533, Copeland-Systems Ltd Montreal Que \$35,332, Corpus Publishing Services Ltd Toronto Ont \$53,810, Cowley Consultants Ltd Downsview Ont \$20,457, D & S Petroleum Design Ltd Calgary Alta \$6,535, Dames & Moore Toronto Ont \$103,415, Davis Eryou & Associates Ltd Ottawa Ont \$7,339, Decca Marine Toronto Ont \$3,514, Delta Products Limited Calgary Alta \$7,377, Digitech Systems Co Ltd Calgary Alta \$27,450, Dominion Foundries & Steel Ltd Hamilton Ont \$11,499, Eastern Equipment (Quebec) Ltd Lachine Que \$13,020, Envirocon Ltd Vancouver B C \$14,993, C Epplert Ottawa Ont \$3,300, Fenco Consultants Ltd Toronto Ont \$167,900, C Foote Corner Brook Nfld \$2,438, Foster Research Ltd Calgary Alta \$2,100, Foster Wheeler Ltd St Catharines Ont \$21,584, H Frebolt Ottawa Ont \$4,150, Garnier & Associates Ltd Montreal Que \$32,365, General Grinding & Machine Works Ottawa Ont \$3,150, L Geno Ottawa Ont \$4,000, T Genova Ottawa Ont \$4,188, Geochem Laboratories Chester England \$4,940, Geomarine Associates Ltd Halifax N S \$7,088, Geophysical Service Incorporated Calgary Alta \$14,785, Geotrex Lockwood Survir Ottawa Ont \$690,962, C T Gleeson & Associates Ltd Ottawa Ont \$8,550, Global Geochemistry Corporation Noronia California \$7,223, C Flynn Corner Brook Nfld \$2,280, Golder Associates Mississauga (Toronto) Ont \$86,511, Government of Canada—Atomic Energy of Canada Ltd Ottawa Ont \$89,604, Central Mortgage and Housing Corporation Ottawa Ont \$2,200, Environment Ottawa Ont \$10,000, Energy, Mines and Resources Ottawa Ont \$8,175, National Research Council Ottawa Ont \$24,546, Public Service Commission Ottawa Ont \$3,045, Statistics Canada Ottawa Ont \$34,891, Supply and Services Ottawa Ont \$11,636, Consumer and Corporate Affairs Hull Que \$2,000, Supply and Services—Bureau of Management Consulting \$13,075, L D Grayton & Assoc Ltd Calgary Alta \$6,600, J H Grimes Ottawa Ont \$5,000, H H Resource Industry Consulting Ltd Calgary Alta \$8,390, Heathwood Engineering Assoc Ltd Kirkland Lake Ont \$21,080, Hedlin Menzies & Associates Ltd Toronto Ont \$14,000, L Hofbauer Burnaby B C \$4,221, Hornell Instruments Inc Fort Worth Texas USA \$2,588, Huntec (70 Limited) Scarborough Ont \$125,416, R Hutton Ottawa Ont \$3,900, ITT Research Institute Chicago Ill USA \$4,221, In-Situ Research & Engineering Ltd Edmonton Alta \$26,071, Informetrica Limited Ottawa Ont \$10,000, Innotech Aviation Limited Dorval Que \$24,273, Innotech Aviation Ltd Ottawa Ont \$15,746, Inspecra Limited Westmont Que \$7,158, Intercomp Calgary Alta \$5,000, W T Jolly Niagara Falls Ont \$2,000, Kenting Earth Sciences Ltd Ottawa Ont \$359,426, F T Kirby St John's Nfld \$3,957, Klimoff Engineering Limited Agincourt Ont \$6,645, Krueger Enterprises Inc Cambridge Mass USA \$8,957, Laird O'Brien & Assoc Willowdale Ont \$24,809, Dr A H Lang Ottawa Ont \$12,718, Philip A Lapp Ltd Toronto Ont \$27,550, Aurim Lazar & Associates Ltd Ottawa Ont \$4,972, B H Levelton & Associates Ltd Vancouver B C \$10,379, H H Little Richmond B C \$11,141, M & G Trailer Sales Manotick Ont \$5,000, James F McLaren Ltd Willowdale Ont \$45,941, McLaren Atlantic Ltd Halifax N S \$44,987, Magna International Inc Downsview Ont \$81,736, Manalta Coal Ltd Calgary Alta \$13,778, E W Martin & Associates Mississauga Ont \$33,261, G Matheson Ottawa Ont \$8,025, F Maynard St John's Nfld \$3,027, J H McAndrews Toronto Ont \$2,775, J McEwen Ottawa Ont \$2,554, M McNally Saint John N B \$3,000, Peter Middleton & Associates Ltd Toronto Ont \$18,558, D Miller Ottawa Ont \$3,770, H S Mohamed Ottawa Ont \$11,320, Montreal Engineering Co Ltd



**ENERGY, MINES AND RESOURCES—Continued**

Montreal Que \$30,000, Montgomery Consultants Limited Vancouver B C \$25,522, B Moore Ottawa Ont \$4,048, National Trailer Convoy of Canada Ltd Calgary Alta \$2,157, G A Noel & Associates Vancouver B C \$4,000, Noranda Research Centre Pointe Claire Que \$70,550, Nova Scotia Research Foundation Corporation Dartmouth N S \$20,371, Oil & Gas Consultants International Inc Tulsa Okla USA \$2,131, Onex Industries Ltd Ottawa Ont \$14,505, Ontario Research Foundation Mississauga Ont \$28,012, Dr G Playford Ottawa Ont \$3,500, Powers Conspc Downsview Ont \$64,883, R Price Kingston Ont \$3,000, Province of Quebec Ministry of Natural Resources Quebec Que \$245,000, R T Z Services Ltd London England \$29,700, W Raeppe Ottawa Ont \$7,750, P B Read Vancouver B C \$21,870, G P Reilly Kinburn Ont \$4,755, F Reuben Willowdale Ont \$3,881, Rio Algom Limited Elliot Lake Ont \$16,812, Robertson Research (North America) Ltd Calgary Alta \$21,556, C Robichaud Saint John East NB \$5,239, M Robichaud, Saint John East N B \$5,582, Saskatchewan Power Corporation Regina Sask \$48,732, Saskatchewan Research Council Saskatoon Sask \$6,244, Saturn Engineering Ltd Calgary Alta \$4,586, Shell Canada Ltd Oakville Ont \$43,561, S Siewart Calgary Alta \$3,380, Soukup Consultants Stittsville Ont \$3,000, A A Spriggs Ottawa Ont \$4,000, Stanford Research Institute Menlo Park Cal USA \$3,880, N Steinberg Cantley Que \$2,500, Stokes Exploration Management Co Ltd Vancouver B C \$55,750, N Stover Ottawa Ont \$3,926, John Straiton & Partners Ltd Toronto Ont \$41,213, Superior Reproductions & Printing Vancouver B C \$5,371, Survair Ltd Ottawa Ont \$6,028, H L Taylor Petroleum & Mining Geologists Ltd Calgary Alta \$8,000, R L Tedrick Petroleum Ltd Calgary Alta \$9,000, Teledyne Isotopes Westwood NJ USA \$8,222, Terra Surveys Ltd Ottawa Ont \$1,027,265, Trigg Woollett & Assoc Ltd Edmonton Alta \$312,800, The Traw Engineering Group Ltd Rexdale Ont \$5,355, University of Alberta Edmonton Alta \$48,548, Arizona Tucson Ariz USA \$4,180, British Columbia Vancouver B C \$33,100, Calgary Calgary Alta \$54,044, California San Diego Cal USA \$3,710, Laval Quebec Que \$20,694, McGill Montreal Que \$24,352, McMaster Hamilton Ont \$4,090, Queen's Kingston Ont \$9,010, Toronto Toronto Ont \$37,634 and Western Ontario London Ont \$60,651, Water & Earth Science Associates Ottawa Ont \$3,667, J E Whenham Ottawa Ont \$5,340, Dr G Winstanley Ottawa Ont \$8,066, Salome Workman Calgary Alta \$3,724.

**Training Educational Services \$321,958**—Canadian Corps of Commissioners Ottawa Ont \$26,253, Algonquin College Ottawa Ont \$5,027, Government of Canada—National Research Council Ottawa Ont \$183,783 and Public Service Commission Ottawa Ont \$13,643, Hewlett-Packard Mississauga Ont \$2,500.

**Protection Services \$310,255**—Canadian Corps of Commissioners Ottawa Ont \$228,795 and Calgary Alta \$36,765, Government of Canada—Statistics Canada Ottawa Ont \$2,064, Grant Security Services Ltd Ottawa Ont \$42,631.

**Computer Services \$891,137**—Alcorn Business Consultants Ltd Calgary Alta \$2,100, Digitech Ltd Calgary Alta \$26,456, Government of Canada—Energy, Mines and Resources Ottawa Ont \$852,443, National Research Council Ottawa Ont \$3,584, Statistics Canada Ottawa Ont \$4,205, Informart Toronto Ont \$2,349.

**Other Services \$1,638,209**—Barbara's (Office Personnel) Ottawa Ont \$18,703, Burlington Office Centre Burlington Ont \$2,729, Cadillac Exploration Calgary Alta \$16,000, Campbell Reproductions Ottawa Ont \$9,110, Canadian Corps of Commissioners Ottawa Ont \$6,276, Canadian Stratigraphic Services Calgary Alta \$13,263, Canuck Engineering Ltd Calgary Alta \$36,197, H V Chapman & Associates Ltd Toronto Ont \$2,839, Dot Personnel Services Toronto Ont \$6,336, J. Douaire Elliott Lake Ont \$12,000, Dunn's Secretarial Services Ltd Ottawa Ont \$2,159, Dustbane Enterprises Ltd Ottawa Ont \$4,833, Evans Landscaping Enterprises Ltd Calgary Alta \$12,925, G Forbes Lower Neguag N B \$2,000, General

Photogrammetric Services Division Ottawa Ont \$2,811, J Giordano Calgary Alta \$36,600, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$5,562, Energy, Mines and Resources Ottawa Ont \$2,401, National Film Board Ottawa Ont \$248,774, Public Archives Ottawa Ont \$7,130 and Supply and Services Ottawa Ont \$788,332, H I Harrington Ottawa Ont \$3,387, Charles Higgerty Limited Ottawa Ont \$7,992, Independent Linen Services Ottawa Ont \$2,074, Industrial Overload Ottawa Ont \$4,673, Industrial Overload (Quebec) Inc Ottawa Ont \$11,308, Kelly Girl Service of Canada Ltd Toronto Ont \$8,182, Kent Marketing Services Ltd London Ont \$2,304, B Kotelevetz Baker Lake NWT \$3,719, R H Loucks Oceanology Ltd Halifax N S \$3,000, MacDonald & Brisson Temporary Personnel Services Ltd Ottawa Ont \$2,142, James F MacLaren Ltd Willowdale Ont \$8,600, Manpower Temporary Services Ottawa Ont \$159,427, Matco Transportation Co Ltd Edmonton Alta \$2,416, Peter Middleton & Associates Ltd Toronto Ont \$3,475, Stacey Personnel Ottawa Ont \$4,585, Office Overload Ottawa Ont \$13,464 and Halifax N S \$4,496, Ottawa & District Assoc for the Mentally Retarded Ottawa Ont \$5,495, Ottawa-Hull Bilingual Personnel Bilingue Ltée Ottawa Ont \$12,702, Personnel Pool Ottawa Ont \$43,630, Rand Expediting Company Ltd Churchill Man \$2,185, Rehabilitation Foundation for the Disabled Toronto Ont \$12,256, Riley's Datashare Calgary Alta \$22,251, W Scott Consultants Ltd Ottawa Ont \$5,597, Superior Reproductions Ltd Vancouver B C \$5,522, Tempotech Personnel Ottawa Ont \$3,892, The 500 Ottawa Ont \$20,883, West Canadian Graphic Industries Ltd Calgary Alta \$19,339, Work Wear Corporation of Canada Ltd Toronto Ont \$2,233.

**EARTH SCIENCES PROGRAM**

**Accounting Services \$28,250**—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$22,128, Supply and Services—Printing Operations Ottawa Ont \$5,282.

**Legal Services \$1,884.**

**Engineering Services \$2,634,189**—Amos Construction Ltd Prince Albert Sask \$3,000, Annis O'Sullivan Goltz Inc Ottawa Ont \$16,642, J D Barnes Ltd Toronto Ont \$47,795, British Columbia Ministry of Finance Victoria B C \$42,281, D G Instruments Ltd Kanata Ont \$2,146, Daedalus Enterprises Inc Ann Arbor Mich USA \$14,761, Geotex Consultants Ltd Vancouver B C \$6,845, Government of Canada—Public Works Ottawa Ont \$5,272, Gregory Geoscience Ltd Ottawa Ont \$70,488, Hanks Backhoe Service Washington DC USA \$3,307, Industrial Overload Ottawa Ont \$73,737, Innotech Aviation Limited Ottawa Ont \$1,002,911, Innotech Aviation Ltd Dorval Que \$483,464, Keith Consulting Engineers Regina Sask \$9,999, Kenting Exploration Services Ltd Calgary Alta \$2,448, Lapointe Drilling Enr Ctté Montmagny Que \$3,000, MacGregor Industrial Electronics Ltd Carleton Place Ont \$3,546, Marinav Corporation Ottawa Ont \$51,160, Marshall MacKlin Monaghan Ltd Don Mills Ont \$101,163, Ian Martin Associates Ltd Toronto Ont \$2,888, Mineral Exploration Research Institute Montreal Que \$9,000, Nevin Sadler-Brown Goodbrand Ltd Vancouver BC \$15,011, Observatoire de Geophysique Montreal Que \$9,500, Photogravity Surveys Ltd Calgary Alta \$32,584, Prototab Canada Ltd Ottawa Ont \$22,099, P B Read Vancouver BC \$12,920, SED Systems Ltd Saskatoon Sask \$194,677, Seepac Systems Ltd Ottawa Ont \$11,990, Terraquest Surveys Ltd Toronto Ont \$169,977, Underhill & Underhill Whitehorse YT \$19,870, Underwood McLellan & Associates Ltd Edmonton Alta \$24,996, University of Alberta Edmonton Alta \$14,353, British Columbia Vancouver BC \$8,710, Lakehead Thunder Bay Ont \$9,500, Laval Quebec Que \$4,625, McGill Montreal Que \$9,500, Memorial of Newfoundland St. John's Nfld \$11,875 and Waterloo Waterloo Ont \$4,416, W A Williamson Richmond BC \$2,646.

**ENERGY, MINES AND RESOURCES—Continued**

**Scientific Services \$2,018,393**—ADGA Limited Ottawa Ont \$2,520, J E Armstrong Vancouver BC \$3,000, J Aylsworth Ottawa Ont \$2,308, Bondar-Clegg & Company Ltd Ottawa Ont \$25,478, Capital Air Surveys Ltd Killaloe Ont \$631,281, S H Collins University of Guelph Guelph Ont \$25,000, ComDev Marine (Computing Devices Co) Ottawa Ont \$37,834, J G Cook Ottawa Ont \$15,915, Cybernex Limited Ottawa Ont \$6,580, Dilworth Secord Meagher & Associates Ltd Toronto Ont \$9,120, Eastern Supply Co St John's Nfld \$4,000, Eastern Oil Survey Co Ltd Calgary Alta \$6,844, G C Emberley Winnipeg Man \$22,600, D A Fisher Copenhagen Denmark \$8,414, Gar X Air Survey Ltd Laval Que \$5,685, Geo-Analysis Ltd Ottawa Ont \$8,060, Geotrex Ltd Ottawa Ont \$32,994, Government of Canada—Atomic Energy of Canada Ltd Ottawa Ont \$8,130, Energy, Mines and Resources Ottawa Ont \$14,079, Environment Downview Ont \$213,711, National Defence Ottawa Ont \$71,994, National Research Council Ottawa Ont \$23,726 and Supply and Services Canada Ottawa Ont \$4,644, Intera (Environmental Consultants Ltd) Calgary Alta \$5,865, Integrated Satellite Information Services Ltd Prince Albert Sask \$2,409, B Jamieson Ottawa Ont \$3,520, Kenting Earth Sciences Limited Ottawa Ont \$3,290, Kenting Exploration Services Ltd Calgary Alta \$30,130, J J Klowe Edmonton Alta \$2,200, Lakefield Research of Canada Ltd Lakefield Ont \$6,617, Philip A Lapp Ltd Toronto Ont \$23,485, D J Lindsay Ottawa Ont \$42,585, D Long Ottawa Ont \$3,770, MacDonald Dettwiler & Associates Ltd Vancouver BC \$127,444, Marinav Corporation Ottawa Ont \$102,549, Dr S E Masry Fredericton NB \$3,125, McElhanney Surveying & Engineering Ltd Vancouver BC \$15,000, M J McKee Ottawa Ont \$2,200, E W Morse Wakefield Que \$11,920, National Aeronautics & Space Administration Washington DC USA \$153,500, K G Neane Echo Bay Ont \$11,590, Nordco Limited St John's Nfld \$4,000, Northway Survey Corporation Limited Toronto Ont \$16,893, Photogravity Surveys Ltd Calgary Alta \$15,453, Roke Oil Enterprises Ltd Calgary Alta \$2,475, Sharon Electronics Limited Ottawa Ont \$2,033, Sproule Associates Ltd Calgary Alta \$27,656, Steltner Development & Manufacturing Co Ltd St Catharines Ont \$32,000, P L St Laurent Ottawa Ont \$3,069, Systemhouse Ltd Ottawa Ont \$3,000, Systems Engineering Associates Ltd Baden Ont \$28,749, B Taylor Ottawa Ont \$7,544, University of Alberta Edmonton Alta \$7,848, British Columbia Vancouver BC \$20,593, Carleton Ottawa Ont \$6,183, Dalhousie Halifax NS \$3,983, McGill Montreal Que \$76,425, New Brunswick Fredericton NB \$9,935, Saskatchewan Saskatoon Sask \$6,892 and Waterloo Waterloo Ont \$8,750, West Canadian Graphic Industries Ltd Calgary Alta \$6,980, W I Zawadiuk Cambridge Bay NWT \$4,000.

**Training and Educational Services \$225,257**—Algonquin College Ottawa Ont \$5,468, Berlitz School of Languages Ottawa Ont \$32,241, Digital Equipment of Canada Ltd Ottawa Ont \$6,800, Government of Canada—National Research Council Ottawa Ont \$137,179, Public Service Commission Ottawa Ont \$10,985, Intech Inc Silver Springs Md USA \$2,893, C Pagé Ottawa Ont \$4,704, 3M Company St Paul Minn USA \$2,883.

**Protection Services \$297,250**—Canadian Corps of Commissioners Ottawa Ont \$115,818 and Saskatoon Sask \$38,405, City of Prince Albert Civic Administration Office Prince Albert Sask \$2,500, Grant Security Services Ltd Ottawa Ont \$64,946, Metropolitan Investigation & Security (Canada) Ltd Winnipeg Man \$23,803, Universal Alarms Ltd Ottawa Ont \$4,060.

**Computer Services \$1,526,302**—Adga Limited Ottawa Ont \$27,800, Control Data Canada Ltd (Computing Devices Co) Ottawa Ont \$125,172, Datacap Ltd Ottawa Ont \$23,635, Digital Methods Limited Ottawa Ont \$48,099, Edfor Information Consultants Ltd Ottawa Ont \$28,440, Genesys Group Hazeldean Ont \$28,435, Gestalt International Ltd Vancouver BC \$150,360, Government of Canada—Energy, Mines & Resources Ottawa Ont \$901,502, Industrial Overload Ottawa Ont \$52,475, M & S Computing Inc

Huntsville Alta \$65,256, Norpak Limited Pakenham Ont \$3,950, Prologic Systems Limited Ottawa Ont \$27,086, Quasar Systems Ltd Ottawa Ont \$14,950, The 500 Ottawa Ont \$4,788.

**Other Services \$2,449,063**—A & C Cleaning & Landscaping Prince Albert Sask \$13,897, APH Limited Ottawa Ont \$34,843, ATCO (Eastern) Ltd LaSalle Que \$16,394, J D Barnes Ltd Toronto Ont \$44,995, Beliveau-Couture Ste-Foy Que \$62,676, Dr A J Brandenberger Sillery Que \$2,800, Burnett Resource Surveys Ltd Burnaby BC \$13,957, S R Campbell Ottawa Ont \$2,350, Campbell Reproductions Ottawa Ont \$223,770, Carto Graphics Winnipeg Man \$9,903, Cartographic G B Inc St-Bruno-de-Montarville Que \$14,627, H V Chapman & Associates Ltd Toronto Ont \$39,242, Currie Coopers & Lybrand Ltd Montreal Que \$18,231, D J P Reproductive & Illustrative Cartography Ltd \$103,312, Fox Photography Ltd Ottawa Ont \$16,535, Gendron Lefebvre & Associés Laval Que \$10,276, General Photogrammetric Services Division Ottawa Ont \$172,902, Gestalt International Ltd Vancouver BC \$3,600, W V Hardy Aerial Survey Consulting Ltd Calgary Alta \$13,020, Brigadier L J Harries CBE MA FRICS Ottawa Ont \$15,000, Charles Higerty Limited Ottawa Ont \$6,072, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$6,322, Energy, Mines & Resources Ottawa Ont \$87,319, Environment Winnipeg Man \$3,882, Public Archives Ottawa Ont \$19,710, Public Service Commission Ottawa Ont \$13,444, Supply and Services Ottawa Ont \$592,459, Bureau of Management Consulting Ottawa Ont \$8,212, Independent Linen Service Ottawa Ont \$10,657, Industrial Overload Ottawa Ont \$115,836, Industrial Overload Quebec Inc Ottawa Ont \$2,665, Intera Environmental Consultant Ltd Calgary Alta \$5,000, IRP Integrated Resources Photography Ltd Vancouver BC \$17,943, Integrated Satellite Information Services Ltd Prince Albert Sask \$25,613, B Kotelewitz Baker Lake NWT \$19,863, J G Linders Waterloo Ont \$8,200, MacDonald & Brisson Temporary Personnel Services Ltd Ottawa Ont \$5,631, Maison Cartographique Québécoise Engineering Hull Que \$2,272, Marshall Macklin Monaghan Ltd Don Mills Ont \$28,870, Ministry of Health Brockville Ont \$2,056, Narwhal Arctic Services Calgary Alta \$16,067, Newfoundland & Labrador Surveys Ltd St John's Nfld \$21,849, Northway Survey Corporation Limited Toronto Ont \$59,707, Office Overload Ottawa Ont \$57,051, Ontario Hydro Toronto Ont \$2,441, Ottawa & District Assoc for the Mentally Retarded Ottawa Ont \$6,635, Personnel Pool Ottawa Ont \$8,518, Photographic Surveys Inc Montreal Que \$23,360, Prairie Mapping Limited Regina Sask \$68,392, Resource Mapping Services Willowdale Ont \$46,326, S Monaghan St Cyrille Que \$19,366, Ship-Shape Building Maintenance Saanichton BC \$2,510, Technical Overload Ottawa Ont \$20,462, Terra Surveys Ltd Ottawa Ont \$77,192, D W Thomson Ottawa Ont \$7,320, Topographic Services Ltd Edmonton Alta \$16,910, Western Photogrammetry Ltd Rexdale Ont \$69,751, Woods Gordon & Co Toronto Ont \$17,500, York Wear Corporation of Canada Ltd Toronto Ont \$5,632.

**Atomic Energy Control Board**

**Accounting Services \$21,777**—Government of Canada—Supply and Services Ottawa Ont \$21,777.

**Engineering Services \$543,353**—BHS Construction Inc Pickering Ont \$22,685, Eldorado Nuclear Limited Port Hope Ont \$62,843, Government of Canada—Atomic Energy of Canada Limited Chalk River Ont \$323,265 and Public Works Ottawa Ont \$4,666, James F MacLaren Limited Willowdale Ont \$25,893, Olivers Excavating and Grading Port Hope Ont \$2,756, Peterborough Victoria Northumberland and Newcastle Separate School Board Peterborough Ont \$89,790, Port Hope Hydro Port Hope Ont \$2,131, A Powsey Construction Port Hope Ont \$4,343.



## ENERGY, MINES AND RESOURCES—Concluded

*Management Consultants \$16,289*—Government of Canada—Supply and Services Ottawa Ont \$16,289.

*Other Business Services \$24,032*—DOT Personnel Services Toronto Ont \$2,202, Government of Canada—Supply and Services Ottawa Ont \$6,705.

*Scientific Services \$1,579,007*—Allan Crawford Associates Limited Mississauga Ont \$3,606, Bell Canada Don Mills Ont \$3,092, I Burton Toronto Ont \$7,183, Canadian Vacuum Equipment Company Ltd Montreal Que \$2,790, Centre de Développement Technologique de l'École Polytechnique de Montréal Montreal Que \$32,513, Commissariat À l'Énergie Atomique Fontenay aux Roses France \$12,907, Computer Sciences Canada Limited Montreal Que \$34,920, Dames & Moore Toronto Ont \$4,640, Dilworth Secord Meagher and Associates Limited Toronto Ont \$77,968, H W Duckworth Winnipeg Manitoba \$2,033, Eldorado Nuclear Limited Port Hope Ont \$181,742, Elliot Lake Centre Elliot Lake Ont \$10,048, Ellyin & Associates Consultants Ltd Sherbrooke Que \$10,966, Government of Canada—Atomic Energy of Canada Limited Chalk River Ont \$181,014, Public Works Ottawa Ont \$18,722, Supply and Services Ottawa Ont \$63,444 and Transport Ottawa Ont \$4,042, D G Hurst Ottawa Ont \$11,993, Institut du Cancer de Montreal Montreal Que \$28,242, L'Institut National de la Recherche Scientifique Varennes Que \$20,000, L B Leppard Toronto Ont \$5,084, C A Mawson Ottawa Ont \$5,111, James F MacLaren Limited Willowdale Ont \$671,387, North-Sask Electric Ltd La Ronge Sask \$2,009, W Paskievici Montreal Que \$3,297, J T Rogers Ottawa Ont \$17,715, University of Alberta Edmonton Alta \$33,246, Carleton Ottawa Ont \$8,000, Toronto Toronto Ont \$22,953 and Waterloo Waterloo Ont \$71,192, G R Yourt Don Mills Ont \$15,105.

*Training of Public Servants \$12,831*—Government of Canada—Public Service Commission Ottawa Ont \$5,660.

*Other Types of Services \$1,672.*

### Energy Supplies Allocation Board

*Accounting Services \$166,574*—E A C Amy & Sons Ltd Ottawa Ont \$24,765, Arthur Anderson & Co Toronto Ont \$33,200, Clarkson Gordon & Co Montreal Que \$45,499, Fraser & Otten Ottawa Ont \$2,940, Price Waterhouse & Co Toronto Ont \$43,520, Touche Ross & Co Saint John NB \$12,544.

*Scientific Services \$34,147*—Currie Coopers & Lybrand Ltd Montreal Que \$26,989, Spectra Ltd Westmount Que \$7,158.

*Training & Educational Services \$12,344*—Algonquin College Ottawa Ont \$10,777.

*Computer Services \$31,032*—Currie Coopers & Lybrand Ltd Montreal Que \$4,988, Digital Methods Ltd Ottawa Ont \$3,822, Government of Canada—Energy, Mines & Resources Ottawa Ont \$2,356.

*Other Services \$95,701*—Canadian Bank Note Co Ltd Ottawa Ont \$24,640, Fraser & Otten Ottawa Ont \$4,817, Personnel Pool Ottawa Ont \$7,132, Intercom Films Ltd \$28,603, Kent Marketing London Ont \$5,406.

### National Energy Board

*Accounting Services \$280,256*—Touche Ross & Co Montreal Que \$280,256.

*Legal Services \$353,453*—Casells Brock Toronto Ont \$43,089, Soloway Wright Houston Greenberg O'Grady & Morin Ottawa Ont \$309,563.

*Engineering Services \$31,473*—Government of Canada—Consumer and Corporate Affairs Ottawa Ont \$4,214, D & S Resource Engineering Ltd Calgary Alta \$20,399, W E Havercroft Ottawa Ont \$4,100.

*Training and Educational Services \$64,043*—Algonquin College of Applied Arts and Technology Ottawa Ont \$27,376, Government of Canada—Public Service Commission Ottawa Ont \$17,302.

*Hospitality \$5,080.*

*Health and Welfare Services \$5,928*—Government of Canada—National Health and Welfare Ottawa Ont \$5,928.

*Protection Services \$41,437*—Canadian Corps of Commissioners Ottawa Ont \$41,437.

*Court Reports \$41,616*—Angus Stonehouse & Co Ltd Toronto Ont \$5,936, Government of Canada—Supply and Services Ottawa Ont \$4,861, Robert Young Court Reporting Inc Ottawa Ont \$28,878.

*Other Business Services \$184,366*—Computel Systems Ltd Ottawa Ont \$59,816, Digital Methods Ltd Ottawa Ont \$12,338, Digitech Systems Co Ltd Calgary Alta \$6,270, Government of Canada—Secretary of State Ottawa Ont \$3,997 and Supply and Services Ottawa Ont \$11,071, Greater Care Co Ottawa Ont \$14,444, Informetrica Limited Ottawa Ont \$10,000, I P Sharp Associates Limited Toronto Ont \$3,543, M T C Translation Services Ltd Montreal Que \$2,155, Systems Dimension Ltd Ottawa Ont \$11,148, University of Toronto Downsview Ont \$5,000.

## ENVIRONMENT

### ADMINISTRATION PROGRAM

*Accounting Services \$408,540*—Government of Canada—Supply and Services Ottawa Ont \$408,523

*Engineering Services \$20,613*—R Kaszantes Ottawa Ont \$2,925, Sunderland Preston Simard & Associates Ltd Halifax NS \$4,000

*Scientific Services \$541,558*—Alphatext Ottawa Ont \$2,897, Baynes Communication Ottawa Ont \$4,750, Computel Systems Ltd Ottawa Ont \$140,554, Comshare Ltd Ottawa Ont \$58,231, E H Comstock Ottawa Ont \$6,180, Datalogic Canada Ltd Ottawa Ont \$21,768, Government of Canada—Energy, Mines and Resources Ottawa Ont \$13,245 and Supply and Services Ottawa Ont \$3,678, C G Hylton Ottawa Ont \$7,548, Dr F H Knelman Montreal Que \$4,875, Le Bulletin Crop Montreal Que \$2,499, Lockheed Missiles & Space Co Cal USA \$4,679, Dr Reid Logie Kanata Ont \$12,200, Q L Systems Ltd Ottawa Ont \$3,345, S C S Consultants Ottawa Ont \$23,254, Social Science Research Council of Canada Ottawa Ont \$2,000, S & S Software Ltd Ottawa Ont \$10,564, Systemhouse Ltd Ottawa Ont \$25,051, Systems Dimension Ottawa Ont \$29,718, University of British Columbia Vancouver BC \$156,036 and Quebec Quebec Que \$1,500

*Training and Educational Services \$58,787*—Berlitz School of Languages Ottawa Ont \$10,987, Government of Canada—Public Service Commission Ottawa Ont \$27,278, Maple Leaf Language Centre Ottawa Ont \$3,572

*Health and Welfare Services \$68,067*—Government of Canada—National Health and Welfare Service Ottawa Ont \$68,067

*Protection Services \$139,920*—Canadian Corps of Commissioners Ottawa Ont \$139,920.

**ENVIRONMENT—Continued**

*Other Services \$68,896*—Agda Ltd Ottawa Ont \$3,000, A I Data Services Ottawa Ont \$17,810, Kam Chuen Hon Ottawa Ont \$3,588

*Other Business Services \$1,033,208*—Ron Argue Ottawa Ont \$2,080, Barbara's Personnel Ottawa Ont \$8,743, L Beaulieu Ottawa Ont \$2,560, R Bonnar Ottawa Ont \$7,500, H Campbell Ottawa Ont \$3,040, Dr A Chambers Vancouver BC \$6,300, Dr D A Chant Toronto Ont \$2,200, H V Chapman and Associates Ltd Ottawa Ont \$58,073, Christina's Personnel Ottawa Ont \$94,489, The Ecologist Wadebridge England \$3,150, Fraser and Otton Ottawa Ont \$5,847, Dr P Garique Montreal Que \$12,100, W J Gillis Ottawa Ont \$2,340, Dr E Gourdeau Courville Que \$7,200, Government of Canada—Canadian International Development Agency Ottawa Ont \$2,500, External Affairs Ottawa Ont \$3,013 and Public Works Ottawa Ont \$5,649, Harrington Personnel Ottawa Ont \$3,328, Mag Installation Services Hull Que \$10,374, Manpower Ottawa Ont \$38,171, Dr Ian McTaggart-Cowan Vancouver BC \$11,800, C S Moore Ottawa Ont \$3,450, New Alchemy Institute (PEI) Inc Charlottetown PEI \$187,466, Office Overload Hull Que \$17,727, Thomas Owen & Associates Ltd Toronto Ont \$54,672, Linda Perron Toronto Ont \$2,000, Personnel Pool Ottawa Ont \$61,736, Pollack Associates Montreal Que \$3,043, Portage Personnel Hull Que \$22,708, S C S Consultants Ottawa Ont \$10,643, Silverman Kanata Ont \$3,300, Veena Singhal Ottawa Ont \$4,005, Technical Overload Ottawa Ont \$30,753, Thorne Riddell & Co Ottawa Ont \$5,000, University of British Columbia Vancouver BC \$23,861, Carleton Ottawa Ont \$20,968, Guelph Guelph Ont \$5,000, Laval Quebec Que \$53,100, McMaster Hamilton Ont \$19,366, Montreal Montreal Que \$2,806, Toronto Toronto Ont \$7,830 and Winnipeg Winnipeg Man \$3,797, Western Ecological Services Ltd Edmonton Alta \$21,568, Jan Wyllie Ottawa Ont \$3,150

**FISHERIES AND MARINE PROGRAM**

*Accounting Services \$179, 879*—Government of Canada—Supply and Services Ottawa Ont \$109,950.

*Legal Services \$126,267*—Badovinac & Scofield Port Alberni BC \$3,964, Lester L Clements Liverpool NS \$4,014, Edwards Edwards & Edwards Burnaby BC \$3,918, Richard S Holmes Port Hardy BC \$3,275, Houghton & Co Kamloops BC \$3,882, Kearn Tweedy Charlottetown PEI \$2,134, Neil R MacLeod Summerside PEI \$4,297, Ratcliffe & Co North Vancouver BC \$2,198, Jacob J Talstra Terrace BC \$2,220, Thompson Stewart & Sterling Campbell River BC \$4,818, Vanderburgh Scott & D'Arcy Williams Lake BC \$3,605.

*Engineering Services \$756,993*—Ampower Canada Saint-Laurent Que \$2,400, Aquatic Environment Calgary Alta \$8,096, Associated Engineering Vancouver BC \$16,064, Beak Consultants Vancouver BC \$3,572, Canadian Aircraft Products Richmond BC \$5,570, Canadian Fishing Co Vancouver BC \$16,994, Canmar Marine Consultor Halifax NS \$7,850, Case Existological Victoria BC \$2,297, Irwin N Cholberg Richmond BC \$2,310, Dobrocky Seatech Victoria BC \$17,484, Ecoconsult Research Burlington Ont \$14,500, Instrumentation Control Stoney Creek Ont \$7,700, Inter-Tec Hamilton Ont \$39,000, B H Levelton Vancouver BC \$7,838, Lloyds Register of Shipping Vancouver BC \$4,800, MacLaren Atlantic Ltd Halifax NS \$3,375, Marina Corporation Ottawa Ont \$66,200, McElhannay Offshore Vancouver BC \$3,500, Niagara College Niagara Falls Ont \$7,800, Ker Priestman & Associates Victoria BC \$2,332, Queen Charlotte Water-Well Queen Charlotte City BC \$2,615, Ramsay Machine Victoria BC \$8,417, Rondar Services Burlington Ont \$2,200, Sandisle Ltd Islington Ont \$20,000, E G Tallman West Vancouver BC \$2,375, Thalassil Data West Vancouver BC \$5,198, University of British Columbia Vancouver BC \$4,989 and Carleton Ottawa Ont \$3,920.

*Scientific Services \$3,202,762*—Adcon Ltd Moncton NB \$8,410, G Anderson Ottawa Ont \$16,650, Apocalypse Enterprises Victoria BC \$56,551, Applied Marine Research Halifax NS \$6,250, Applied Microsystems Victoria BC \$3,000, Aqua Science Consulting Victoria BC \$3,254, Aquatec Vancouver BC \$3,190, Associated Engineering Vancouver BC \$3,753, Atlantic Mariculture Ltd Halifax NS \$6,118, Atmospheric Dynamics Elmira Ont \$2,966, Mrs S Balander Montreal Que \$4,290, Baynes Communications Ottawa Ont \$57,164, Beak Consultants Vancouver BC \$24,798, C M Bell Vancouver BC \$5,122, P Berrang Victoria BC \$7,759, Ronald Bishop Guelph Ont \$2,635, Dr Blackford Halifax NS \$6,050, Bradbury Holdings Inc Ottawa Ont \$24,189, V Bradshaw Vancouver BC \$3,609, P L Breaux Moncton NB \$6,115, P Brunavs Ottawa Ont \$3,500, Brunswick Seafoods Cap Pele NB \$15,408, Michael Butler St Andrews NB \$24,000 M J A Butler Summerside PEI \$8,998, Canadian Aircraft Products Vancouver BC \$5,453, Canadian Data Vancouver BC \$5,736, Canadian Saltfish Corporation St John's Nfld \$17,855, Canadian Thin Films Ltd Port Coquitlam BC \$8,196, Canplan Oceanology Halifax NS \$14,077, Canplan Group Halifax NS \$2,500 V H Cardfield Victoria BC \$5,760, Centennial Print Halifax NS \$8,960, B Chang Vancouver BC \$3,000, P M Chapman Victoria BC \$3,240, W T Chatam Assoc Ltd Hamilton Ont \$2,108, Chemex North Vancouver BC \$4,763, R J Childerose Victoria BC \$3,362, P A Christensen Victoria BC \$3,900, C Core St John's Nfld \$50,000 Anne C Costella West Vancouver BC \$5,000, Patricia Connors St Andrews NB \$5,977, Dataline Systems Toronto Ont \$12,027, Datalogic Ottawa Ont \$18,721, Miss L Derick Pointe Claire Que \$2,625, L Deziel Hull Que \$3,496, Digi-tech Calgary Alta \$12,892, Dobrocky Seatech Victoria BC \$154,757, Janet Dunbrack Halifax NS \$2,000, Dymaxion Ltd Halifax NS \$9,633, Econdtech Services New Westminster BC \$10,803, G Ellis Nanaimo BC \$8,500, Entech Environmental Con Vancouver BC \$5,157, Entropy Systems Ltd Vancouver BC \$3,032, Environcon Ltd Vancouver BC \$6,699, Evans Yeatman and Endal Associates Ltd Halifax NS \$2,496, E V S Consultants Coquitlam BC \$7,051, Dr Faber St Andrews NB \$18,573, Mrs G Ferrand Candiac Que \$12,720, Fisheries and Marine Associates St Andrews NB \$38,025, Freshwater Fish Marketing Corporation Winnipeg Man \$47,106, Dr W T Geiling Lansdowne Ont \$9,046, Wilfred Gionet Lameque NB \$7,840, Dr J Glaspey Montreal Que \$3,249, Gorton-Pew Cap-aux-Meules Que \$4,257, Government of Canada—Energy Mines and Resources Ottawa Ont \$3,521, Environment Vancouver BC \$6,690 and National Revenue Halifax NS \$36,058, Mrs C Grohe Chateaugay Que \$10,500, S Guy Bedford NS \$5,561, A Harrison Victoria BC \$3,733, Honeywell Information Systems Ottawa Ont \$18,550, Huntsman Marine Laboratory St Andrews NB \$34,998, I B M Vancouver BC \$4,164, Interdisciplinary System Winnipeg Man \$23,127, G C Jewsbury Victoria BC \$3,150, K Johnstone Athelton Que \$33,600, Kent County Oyster Bouctouche NB \$16,000, T Kessler Nanaimo BC \$12,862, J L Knecht Vancouver BC \$2,500, Dr Santosh P Lal Halifax NS \$2,350, P A Lapp Toronto Ont \$9,350, Raynald LeBlanc Halifax NS \$8,855, Leonard & Partners Montreal Que \$12,120, Miss S Lilly Montreal Que \$2,240, R H Loucks Oceanography Ltd Halifax NS \$5,000, Jean Jacques Maguire St Andrews NB \$2,500, Maritimes Computers Halifax NS \$40,632, Maritimes Marine Consultants Renfrew NB \$4,700, J Marko Victoria BC \$2,772, J Martell Nanaimo BC \$2,247, S E Masry Ottawa Ont \$8,023, Maxcatch Fisheries Hubbard Ont \$2,102, M Medford Campbell NB \$6,450, Mercator Enterprises Halifax NS \$6,760, J C Mills Ottawa Ont \$34,309, Minister of Finance Quebec Que \$13,000, Montreal Engineering Montreal Que \$14,044, F Morrisett Ottawa Ont \$4,000, J Morrison Ottawa Ont \$6,900, K Mukai Vancouver BC \$4,319, Mrs I F Munawar Burlington Ont \$7,000, L A Mysak Vancouver BC \$4,914, Nanaimo Data Service Nanaimo BC \$12,930, National Sea Products Halifax NS \$520,000, A W H Needler St Andrews NB \$24,665, R A Neville Victoria BC \$6,235, H B Nickerson North Sydney NS \$172,000, J Negrin Blandford Que \$8,900



**ENVIRONMENT—Continued**

Norcor Engineering Yellowknife NWT \$24,763, Nove Scotia Research Foundation Dartmouth NS \$14,183, Office Overload Vancouver BC \$272,495, Omstead Foods Wheatley Ont \$20,000, Ontario Ministry of Agriculture and Food Toronto Ont \$12,000, L R Pace Yarmouth NS \$21,253, Pacific Micro Bioculture Vancouver BC \$15,000, L Parizeau Ottawa Ont \$5,500, J Puize Victoria BC \$2,620, Project Management Design Ltd St John's Nfld \$14,771, Research & Productivity Council Fredericton NB \$29,093, W E Ricker Nanaimo BC \$12,000, Ronor Management Ganges BC \$28,099, D W Ross & Associates Vancouver BC \$54,774, John Rudd Winnipeg Man \$2,300, Sharon Ryall St Andrews NB \$4,641, Seakem Oceanography Victoria BC \$127,015, Sigma Computer Service Vancouver BC \$2,919, K Simpson Nanaimo BC \$19,049, R G Stewart Yarmouth NS \$6,450, George Sullivan Eastern Passage NS \$2,000, Systemhouse Ltd Ottawa Ont \$16,322, Systems Dimensions Ltd Ottawa Ont \$8,629, Thalassic Data Vancouver BC \$4,800, J Thomson Ottawa Ont \$5,400, J D Trobak Barss Corners NS \$5,580, T H Turner Ottawa Ont \$6,949, University of: British Columbia Vancouver BC \$95,623; Concordia Montreal Que \$6,693; Dalhousie Halifax NS \$49,573; Guelph Guelph Ont \$48,922; Laval Ste Foy Que \$3,197; Manitoba Winnipeg Man \$79,101, McGill Montreal Que \$9,972; New Brunswick Fredericton NB \$21,231; Simon Fraser Burnaby BC \$22,726 and Victoria BC \$14,385, Wainwright Analytical and Marine Service Halifax NS \$4,576, C Wallace Sidney BC \$4,416, J S Wasson Halifax NS \$2,284, E Wentworth St Andrews NB \$10,622, Willis Gunliffe Tait and Co Victoria BC \$8,640, X-Pert Selection Moncton NB \$4,161, S Yee Sidney BC \$3,540.

**Training and Education Services \$710,451**—Commercial Safety College Truro NS \$2,250, Dartmouth Academy Dartmouth NS \$8,949, Government of Canada—National Research Council Ottawa Ont \$169,243, Public Service Commission Ottawa Ont \$6,075 and Vancouver BC \$3,953, Hewlett Packard Dartmouth NS \$2,000, Dr M Lugin McKinnon Burlington Ont \$6,854, K Stringer Victoria BC \$3,008.

**Protection Services \$563,308**—Barnes Security Hamilton Ont \$22,400, BC Corps of Commissioners Vancouver BC \$60,657, Canadian Corps of Commissioners Halifax NS \$123,002, Ottawa Ont \$7,095; Saint John NB \$6,754; Winnipeg Man \$64,981 and Victoria BC \$124,935, Government of Canada—Transport Victoria BC \$21,500.

**Other Services \$1,353,539**—Alphatext Systems Ltd Ottawa Ont \$60,089, A P H Ltd Ottawa Ont \$3,306, D A Apps Dartmouth NS \$5,000, T Bowerman Tehkummah Ont \$2,063, Campbell Printing Ottawa Ont \$4,237, Campbell Reproductions Ottawa Ont \$25,357, Computel Ottawa Ont \$29,152, Computer Science Centre Ottawa Ont \$318,700, Comshare Rexdale Ont \$55,006, Datacap Ottawa Ont \$6,100, Dataline Systems Toronto Ont \$6,437, Government of Canada—National Film Board Ottawa Ont \$57,274 and Supply and Services Ottawa Ont \$14,800, Intronics Ltd Stittsville Ont \$4,890, J R Keely Ottawa Ont \$12,215, M E Lamondin Britt Ont \$2,950, Manex Inc Quebec Que \$8,215, Economy Steam Laundry Victoria BC \$5,257, Polar Continental Shelf Project Ottawa Ont \$5,000, Quasar Systems Ottawa Ont \$16,780, Rupert's Cleaners and Laundry Prince Rupert BC \$2,684, Systemhouse Ltd Ottawa Ont \$3,463, Systems Dimensions Ltd Ottawa Ont \$8,783, University of Laval Quebec Que \$60,303.

**Other Business Services \$6,365,964**—Acres Consulting Service Vancouver BC \$42,853, Air Sea Equipment Dartmouth NS \$7,320, Aiyansh Indian Band Council Nass River BC \$2,565, C Alary Ottawa Ont \$9,147, Angus Employment Agency Burlington Ont \$3,283, Aqua Service Consulting Victoria BC \$16,672, Aquamar Victoria BC \$4,321, Aquatic Environment Calgary Alta \$4,041, Atlantic Instrumentation Halifax NS \$4,973, Atlantic Photo Halifax NS \$2,406, Barbara's Office Personnel Ottawa Ont \$114,926,

Jay C Barclay Burnaby BC \$11,607, Baxter Davis Association Vancouver BC \$3,000, B C Wildlife Federation Surrey BC \$2,000, S Bedard Ottawa Ont \$2,375, Bella Coala Bank Council Bella Coala BC \$9,801, Beothuk Data Systems Ltd St John's Nfld \$188,158, Black Brothers Realty Ltd Burnaby BC \$203,230, J R Brown Contracting Courtenay BC \$3,052, Toby Russell Buckwell Vancouver BC \$2,510, David Burnett and Associates Burnaby BC \$4,600, R Frank Busby Associates Arlington Va USA \$3,756, P Caissie Ottawa Ont \$8,500, I Campbell Sidney BC \$2,100, Canadian Data Services Vancouver BC \$16,569, C Carmody Ottawa Ont \$2,615, N M Carter Vancouver BC \$7,000, Case Existological Victoria BC \$16,876, H V Chapman Ottawa Ont \$16,014, Chatam Associates Hamilton Ont \$101,900, Christina Personnel Ottawa Ont \$14,536, City Photo Victoria BC \$2,635, Conair Aviation Ltd Abbotsford BC \$27,200, Cowichan Indian Hatchery Co Koksilah BC \$12,000, Custom Color Laboratory Vancouver BC \$2,571, Departmental Comptroller BC Recreation & Conservation Vancouver BC \$49,464, DOT Personnel Vancouver BC \$13,798, Electrolytic Marine Corrosion Victoria BC \$8,877, G H Elliott Halifax NS \$2,000, Entropy Systems Vancouver BC \$5,657, Evergreen Press Victoria BC \$78,214, Fortrex Consulting Toronto Ont \$13,500, Geomarine Associates Halifax NS \$31,581, German and Milne Montreal Que \$7,060, Gitlaxdamix Indian Band Nass River BC \$4,104, Government of Canada—Communications Ottawa Ont \$3,145; Environment Vancouver BC \$8,857; Finance Victoria BC \$74,260; Information Canada Ottawa Ont \$6,581; National Film Board Vancouver BC \$10,000; Public Archives Ottawa Ont \$3,157; Public Works Winnipeg Man \$96,039 and Supply and Services Ottawa Ont \$1,427,608, I Greig Ottawa Ont \$2,256, Phillip Hall Chilliwack BC \$18,118, Harrington Personnel Ottawa Ont \$3,182, Art Helin Nanaimo BC \$3,967, Hughes Owens Hamilton Ont \$2,500, K Hughes Vancouver BC \$54,150, David Hunter Landscape Nurseries Vancouver BC \$6,408, Huntsman Marine Laboratory St Andrews NB \$2,500, Imperial Oil Ltd Don Mills Ont \$2,137, Integrated Resources Photography Vancouver BC \$6,582, International Groundwater North Vancouver BC \$2,602, International Simultaneous Translation Services Montreal Que \$5,659, June Allen Employment Agency Victoria BC \$3,945, Dr K Kagone Toronto Ont \$4,290, Kara Jon Association Ltd Nanaimo BC \$17,038, Kelly Girl Hamilton Ont \$6,600, C R Kenney Customs Brokers Hamilton Ont \$2,600, Kenting Earth Sciences Ltd Ottawa Ont \$11,291, E Langman Dartmouth NS \$6,161, Francis Liv Victoria BC \$4,208, R H Loucks Dartmouth NS \$11,870, MacLaren Atlantic Halifax NS \$19,001, Manpower Vancouver BC \$4,894, Manpower Personnel Services Ottawa Ont \$115,947, Marine Electric Halifax NS \$4,219, Maritime Resources Council Halifax NS \$3,085, Maritime Warehousing Halifax NS \$3,135, M Mathews Campbell NS \$27,351, Dr A McDermott Guelph Ont \$6,439, G J McIndoe Burnaby BC \$16,482, Will McKay Vancouver BC \$12,327, Memorex Canada Don Mills Ont \$12,327, Metaline Graphics Bedford NS \$4,602, Miss 500 Ottawa Ont \$167,900, H K Morrison Halifax NS \$5,544, Mortifee Munshaw Vancouver BC \$3,792, Nelson Bros Welding Dartmouth NS \$3,550, N E Professional Photography Vancouver BC \$2,110, Mrs N Nevison Kenora Ont \$14,375, Norpac Fisheries Vancouver BC \$3,300, Nova Scotia Research Foundation Halifax NS \$2,423, Office Overload Ottawa Ont \$53,126 and Vancouver BC \$632,769, Ontario & Federal Information Systems W Simpson Toronto Ont \$6,667, Ontario Humane Society Thornhill Ont \$67,749, Pacific Rim Management Vancouver BC \$153,492, Parvizal Copes Vancouver BC \$2,688, Patton Personnel Services Vancouver BC \$221,733, Personnel Pool Ottawa Ont \$78,550, Point Cleaning Services Vancouver BC \$17,350, Portage Personnel Hull Que \$14,485, Prestige Office Services Burlington Ont \$51,800, Province of Alberta Edmonton Alta \$10,372, Province of BC Vancouver BC \$25,579, Pulsar Electronics North Vancouver BC \$2,306, Rapid Blue Print Hamilton Ont \$2,200, Reed's Industrial Heating Sault Ste Marie Ont \$2,164, Edwin Reid and Associates Vancouver BC \$53,319, Reliable Clean-

## ENVIRONMENT—Continued

ing Victoria BC \$7,272, Rimpac Sidney BC \$6,482, Gary C Robinson Victoria BC \$9,378, D W Ross and Associates Vancouver BC \$6,147, Rushton Diesel Dartmouth NS \$5,640, C Rusk Hazeldean Ont \$2,234, Seaspac North Vancouver BC \$2,725, Marvin Shaffer Surrey BC \$9,169, G W Sinclair and Associates Penticton BC \$103,803, R B Slade Halifax NS \$4,290, Sliamon Indian Band Council Powell River BC \$8,997, L C Smith Stittsville Ont \$2,400, Sperry Rand Ottawa Ont \$15,936, Stacey Personnel Ottawa Ont \$5,384, C Stenning Victoria BC \$5,663, Charles Stehman Prospect Bay NS \$2,400, R G Stewart Yarmouth NS \$24,985, Superior Reproductions Vancouver BC \$5,926, Supreme Building Maintenance Ltd Nanaimo BC \$42,133, Talbot Jackson and Associates North Vancouver BC \$3,163 Temporary Industrial Services Ottawa Ont \$2,243, Thalassic Data Vancouver BC \$4,240, Reg C Thurber Mill Bay BC \$2,683, Town & Gown Victoria BC \$6,225, Undersea Research Toronto Ont \$26,179, Underwood McLellan and Associates Burnaby BC \$109,734, Universal Helicopters Ltd Gander Nfld \$3,004, University of British Columbia Vancouver BC \$77,326; Calgary Alberta \$2,184, and Victoria BC \$5,720, Versatile Industries Ltd Vancouver BC \$2,837, Geoffrey Warden Surrey BC \$10,505, E Warnboldt Nanaimo BC \$9,623, Wells Monaghan Seaborn and Marshal Corner Brook Nfld \$7,228, Wendy's Reliable Halifax NS \$3,263, Wesfab Industries Vancouver BC \$10,213, Western Canada Burnaby BC \$7,000, R H Wigmore Yarker Ont \$4,350, R C Wilson Nanaimo BC \$5,640, R J Wilson Prince Rupert BC \$75,873, Winnifred M Clarke Centre Victoria BC \$2,020, Wright Engineers Ltd Vancouver BC \$8,640, Herman Yurett St Andrews NB \$26,880.

## ENVIRONMENTAL SERVICES PROGRAM

*Accounting Services* \$9,779—City Employment Ltd Hamilton Ont \$9,774.

*Legal Services* \$43,720—MacIsaac Clark & Co Nanaimo BC \$4,435, H P McKenna Saint John NB \$6,983.

*Engineering Services* \$3,365,278—Aass Aero Engineering Ottawa Ont \$2,822, Abel Project Service Toronto Ont \$8,153, Acres Consulting Services Ltd Niagara Falls Ont \$26,610, Adga Ltd Ottawa Ont \$5,673, Arctec Canada Ltd Montreal Que \$98,951, Beak Consultants Ltd Montreal Que \$11,790, F Y Bercha & Associates Ltd Calgary Alta \$8,580, Jean Bernier Montreal Que \$6,349, Bird & Hale Ltd Toronto Ont \$113,626, Donald Blood Lantzville BC \$32,400, Boston Gilbert & Henry Associates Toronto Ont \$17,800, British Columbia Forest Products Ltd Vancouver BC \$525,686, Campro Cambrian Process Ltd Mississauga Ont \$3,000, Canada Bale Mart Ltd Ottawa Ont \$2,719, Canadian Pulp & Paper Association Montreal Que \$3,000, Cansite Ltd Markham Ont \$4,631, Mrs Bonnie Carroll Ottawa Ont \$6,296, Chemical Engineering Research Toronto Ont \$4,969, H Chung Chiu Ottawa Ont \$5,700, Conestoga Rovers & Associates Waterloo Ont \$3,200, K R Coulter Scarborough Ont \$7,353, Dames & Moore Toronto Ont \$39,864, Huu Frank Dang Ottawa Ont \$3,818, Davis Eryon & Associates Ottawa Ont \$18,239, Dearborn Chemical Co Ltd Mississauga Ont \$5,000, Delisle & Caron Quebec Que \$3,050, Dimension Environment Ltd Montreal Que \$22,700, Douglas & Jones Consultants Ltd Montreal Que \$12,538, Dun & Bradstreet Ltd Toronto Ont \$8,917, Dutch State Mines Geleen Holland \$17,451, E A C Amy & Sons Ltd Ottawa Ont \$7,848, Eco Research Ltd Point Claire Que \$34,901, Elipse Ltd Toronto Ont \$2,496, Envirosolve Inc Ottawa Ont \$8,604, E V S Consultants Ltd Coquitlam BC \$30,284, Gartner Lee & Associates Ltd Willowdale Ont \$3,420, Geacon Ltd Rexdale Ont \$4,300, Genicon Weston Ont \$6,504, F G Gerson Ltd Toronto Ont \$6,256, Giant Yellowknife Ltd Yellowknife NWT \$27,069, Gore & Storrle Ltd Toronto Ont \$8,000, Government of Canada—Central Mortgage and Housing Ottawa Ont \$60,000, Environment Burlington Ont \$20,447, Public Works Ottawa Ont \$30,332,

Regional Economic Expansion Regina Sask \$29,800 and Transport Edmonton Alta \$3,668, Great Lakes Paper Co Ltd Thunder Bay Ont \$351,189, Group Fire Consulting Ltd Ottawa Ont \$11,050, Frank Holden Halifax NS \$12,760, Howard Eddle Inc Bellevue Idaho USA \$11,398, Howard Humphreys & Sons Surrey England \$8,938, Hydrology Consultants Ltd Mississauga Ont \$3,485, International Environment Consultants Ltd Islington Ont \$27,549, Bruce Kerr Winnipeg Man \$2,360, Kerr Wood Leidal & Associates North Vancouver BC \$5,668, Klohn Leonoff Consultants Richmond BC \$6,978, J K Koppaer's Engineering Ltd Bedford NS \$2,000, N D Lea & Associates Ltd Ottawa Ont \$3,430, John A Leslie Bedford NS \$19,533, B H Levelton & Associates Ltd Vancouver BC \$14,740, MacLaren Atlantic Moncton NB \$13,689, Ian Martin & Associates Ltd Toronto Ont \$3,525, McElhanney Offshore Port Moody BC \$10,000, Dr McIntyre Vancouver BC \$14,920, J F McLaren Willowdale Ont \$49,093, Middleton & Associates Ltd Toronto Ont \$46,890, G Neal Thorold Ont \$2,127, Norcor Engineering & Research Ltd Yellowknife NWT \$139,622, Oil Mop Pollution Controls Ltd Mississauga Ont \$24,600, Ontario Research Foundation Mississauga Ont \$96,159, Province of Manitoba Winnipeg Man \$68,700, Province of Saskatchewan Regina Sask \$28,600, Jan H Reimers & Associates Ltd Oakville Ont \$11,989, Research Council of Alberta Edmonton Alta \$2,500, Rochette Rochefort & Associates Ltd Ste-Foy Que \$4,592, Frank A Rovers & Associates Ltd Waterloo Ont \$20,200, Sanivan Ltd Montreal Que \$3,550, A Smart Scarborough Ont \$3,731, SNC/FW Ltd Montreal Que \$16,935, St-Anne Nackawic Pulp & Paper Co Nackawic NB \$425,387, St Lawrence Cement Co Mississauga Ont \$162,113, Stanley Associates Engineering Ltd Edmonton Alta \$34,575, Stevenson & Kellogg Ltd Toronto Ont \$29,784, P W Striloeff North Vancouver BC \$21,300, Technical Overload Montreal Que \$10,541, Technical Services Ltd Fredericton NB \$12,254, Thurlon & Associates Ltd Ottawa Ont \$4,815, Treacan Ltd Mississauga Ont \$12,171, B J Tworzanski Ltd Thornhill Ont \$5,000, University of British Columbia Vancouver BC \$22,779, Toronto Toronto Ont \$5,500, and Waterloo Waterloo Ont \$12,513, D H Waller Halifax NS \$17,460, W L Wardrope & Associates Ltd Winnipeg Man \$29,337, Willis Cunliffe & Tait Victoria BC \$3,250, Derek L Wilson Ltd Willowdale Ont \$6,291, Woloschuk & Associates Ltd Ottawa Ont \$33,826.

*Scientific Services* \$9,430,380—A I Data Services Ottawa Ont \$5,551, Acoustical Engineering Vancouver BC \$13,512, Acres Consulting Niagara Falls Ont \$87,361, Adga Limited Ottawa Ont \$2,052, A D P Key punch Winnipeg Man \$3,700, A G Biological Service Edmonton Alta \$16,900, B Agnew Sackville NB \$3,360, M S Ahmed Agincourt Ont \$2,548, Air-Dale Ltd Sault Ste Marie Ont \$17,578, A L Systems Ltd Ottawa Ont \$116,456, L Allen Ottawa Ont \$4,200, L Allison Lundbreck Alta \$10,950, Alphabetx Ltd Ottawa Ont \$49,802, W Andrews Grand Rapids Man \$16,434, P Angehin Ottawa Ont \$6,050, Arch Enterprises Sault Ste Marie Ont \$8,310, P L Archibald Edmonton Alta \$6,600, Arctic Institute of North America Calgary Alta \$4,440, Arctic Mountain Consulting Fort Rae NWT \$28,901, Associated Engineering Services Regina Sask \$9,891, Atlantic Analytical Services Saint John NB \$58,589, Atmospheric Dynamics Waterloo Ont \$65,909, Atmospheric Environment Research Oakville Ont \$23,365, Atmospheric Environment Bedford NS \$2,368, D C Ayles Scarborough Ont \$12,204, G Babcock Kindersley Sask \$8,669, A Bade Bisset Man \$5,165, G Ball Winnipeg Man \$4,150, B C Forest Products Ltd Mackenzie BC \$2,415, B C Research Vancouver BC \$236,324, V Banasch Edmonton Alta \$4,000, Barker Holding Ltd Calgary Alta \$12,300, L R Barr Victoria BC \$5,000, Barringer Research Rexdale Ont \$19,707, K Bathem Hamilton Ont \$11,960, J Bauer Edmonton Alta \$9,900, K Beach Kenora Ont \$9,725, Beak Consultants Mississauga Ont \$101,884, L Beaver Edmonton Alta \$3,700, W E Bechm Saskatoon Sask \$4,500, B Becker Kindersley Sask \$5,101, D Benson Carp Ont \$4,000, B Berglund Edmonton Alta \$4,140, G Bethall



## ENVIRONMENT—Continued

Vancouver BC \$4,025, L Bhasbar Burlington Ont \$9,726, R Blaquiere Hampton NB \$2,800, W Bolen West Vancouver BC \$8,264, Bomen Inc Ste Foy Que \$28,994, Bondar Clegg Ltd Ottawa Ont \$17,235, S Brackett Yellowknife NWT \$11,593, S Bradley Edmonton Alta \$7,420, P Bramhall Vancouver BC \$2,500, F Bregha Toronto Ont \$2,500, Brown Bear Biological Service Edmonton Alta \$17,250, C G Brown Brock Alta \$2,100, J S Burnford Yellowknife NWT \$4,099, Calvert Biological Service Edmonton Alta \$13,360, Calypse Enterprises Victoria BC \$2,175, J J Cameron Edmonton Alta \$13,134, Canadian Standards Association Rexdale Ont \$10,000, Canadian Test Ltd Vancouver BC \$85,900, Canadian Water Resources Regina Sask \$53,100, J Carey Burlington Ont \$11,748, Centurion Engineering Ltd Vancouver BC \$17,600, P Chartier Buffalo Narrows Sask \$37,004, Cheam Consulting Burlington Ont \$16,996, Chemex Ltd Calgary Alta \$31,900, Chemical & Geological Lab Edmonton Alta \$7,050, M Christman Calgary Alta \$4,553, B Chubb Edmonton Alta \$6,346, Ciba-Geigy Canada Toronto Ont \$111,821, C I P Research Hawkesbury Ont \$42,628, City of Dawson Creek Dawson Creek BC \$35,961, B Clifford Hamilton Ont \$10,645, W Cochenour Gold Mines Ltd Red Lake Ont \$18,485, College of New Caledonia Prince George BC \$3,480, B Collier St Albans Nfld \$25,434, B Collingwood Edmonton Alta \$4,550, Columbia Engineering Vancouver BC \$7,332, P Comberberh Victoria BC \$2,500, Computel Systems Ottawa Ont \$34,718, Computer Sciences of Canada Calgary Alta \$7,243, Don Mills Ont \$7,434, Montreal Que \$19,139, and Vancouver BC \$13,405, Comshare Ltd Montreal Que \$15,389, Ottawa Ont \$40,214, and Rexdale Ont \$29,285, Control Data Agincourt Ont \$2,958, A Costella North Vancouver BC \$5,261, Council of Forest Industry Vancouver BC \$29,113, D Cowen Rocklen Sask \$23,911, B Cross St Catharines Ont \$4,033, Rev A Dareau Brochet Man \$3,350, Data Crown Ltd Willowdale Ont \$13,879, Dataline Systems Toronto Ont \$20,994, Data Logic Canada Ltd Ottawa Ont \$2,875, P Daye Halifax NS \$2,000, P Deering Corner Brook Nfld \$2,100, D Demaster Minneapolis Min USA \$2,450, Dept of Air Force Washington DC USA \$3,465, Digital Equipment Vancouver BC \$15,662, Digital Methods Ottawa Ont \$14,942, Dobrocky Seatech Ltd Victoria BC \$8,484, Barbara Dodge Carleton Place Ont \$4,500, Jim Dogg Whitehorse YT \$13,988, Domtar Ltd Senneville Que \$115,617 and Vancouver BC \$8,878, P Duck Ancaster Ont \$2,087, Eastern Ecological Research Ltd Truro NS \$2,000, Ecocoast Research Burlington Ont \$50,000, Eco Pact Services Edmonton Alta \$16,360, Econotech Services Ltd New Westminster BC \$55,654, J Edozerza Faro YT \$2,116, M Edris Burlington Ont \$12,424, E E A Engineering Consultants Edmonton Alta \$5,000, E J Eley Leduc Alta \$23,372, Envirocon Ltd Calgary Alta \$4,805, Victoria BC \$2,460, and Willowdale Ont \$32,000, G Erickson Edmonton Alta \$8,734, Everett & Turnbull Mapping Regina Sask \$32,600, M J P Fattori Toronto Ont \$14,900, Federal Systems of Canada Ottawa Ont \$3,173, A Feververger Willowdale Ont \$10,800, J Fitzgerald Burlington Ont \$11,637, Flin Flon Municipal Airboard Flin Flon Man \$23,337, G Flowers Hopedale Nfld \$37,072, J Fortescue St Catharines Ont \$16,000, Regis Fortin Quebec Que \$3,315, J Francis Willowdale Ont \$8,120, Barbara Frye Yellowknife NWT \$2,955, M Fuglstad Colinsbaw NWT \$13,292, T Gabriel Burlington Ont \$10,370, Gander Aviation Gander Nfld \$35,727, A Gaston Oxford England \$8,100, Geacon Ltd Rexdale Ont \$8,200, General Airspray St Thomas Ont \$4,744, Geostudio Consultants Ltd Ottawa Ont \$3,000, M R Gilmore Fort Liard NWT \$2,650, BC Godwin Saskatoon Sask \$3,000, R Goddard Toronto Ont \$16,254, D W Georzen Saskatoon Sask \$6,211, Goldar & Associates Mississauga Ont \$5,000, M Gollop Saskatoon Sask \$3,160, C R Goodwin Associates Edmonton Alta \$9,000, L Gosseline Yellowknife NWT \$2,796, Government of Canada—Agriculture Ottawa Ont \$35,001, and Victoria BC \$2,002, Energy Mines & Resources Ottawa Ont \$219,744, Environment Calgary Alta \$4,295, Ottawa Ont \$28,640 and Vancouver BC \$3,000, National Research Council Ottawa Ont \$9,300, Public Works

Toronto Ont \$4,485, Supply & Services Ottawa Ont \$18,151 and Transport Edmonton Alta \$10,820, Gregory Geoscience Ltd Ottawa Ont \$5,847, D Hamilton Geraldton Ont \$39,038, K Harper Arctic Bay NWT \$8,279, M Hart Calgary Alta \$2,400, R Hay Victoria BC \$3,200, G T Haymes Ottawa Ont \$2,800, R Headstrong Hope Slide BC \$3,157, H Heinrichs Brooks Alta \$5,075, R J Hennessey Burns Lake BC \$93,549, D J Henry Waskeisiu Sask \$4,500, Hewlett Packard Service Mississauga Ont \$5,558, T Higgs Vancouver BC \$20,532, G S Hockbaum Portage la Prairie Man \$18,200, G Holroyd Banff Alta \$5,000, Hopital Chicoutimi Chicoutimi Que \$4,425, B Hrycak St Andrews Man \$12,135, H Hurtak Edmonton Alta \$2,550, Hyperborean Service Edmonton Alta \$10,800, Industrial Overload Calgary Alta \$9,600, IBM Canada Ltd Don Mills Ont \$14,276, Ottawa Ont \$4,971, IBM Group Affiliate Toronto Ont \$41,900, Integrated Satellite Prince Albert Sask \$38,667, Inter Group Consulting Winnipeg Man \$41,650, Interior Weather Services Blue River BC \$35,565, International Environment Consultants Islington Ont \$16,890, Interdisciplinary Systems Ltd Edmonton Alta \$4,987, J C Irwin Guelph Ont \$2,500, Institute for Behavioral Research Downsview Ont \$2,000, B Jacobson Tuktoyaktuk NWT \$3,000, D Jamison Faro NWT \$2,181, S Janken Pickle Lake Ont \$5,849, L Janus Oak Ridge Ont \$4,600, H R Johnson Hudson Bay Sask \$5,975, Andre Jones Blanc Sablon Que \$28,718, D Jones Consultants Ottawa Ont \$5,720, James Jones Harrington Harbour Que \$12,857, R Kaye Jasper Alta \$11,512, K B M Forestry Consultants Inc Thunder Bay Ont \$35,491, J R Keays Vancouver BC \$4,735, L Kemper Edmonton Alta \$2,608, A Kennedy Edmonton Alta \$2,600, J A Kearsaw Hamilton Ont \$5,000, R Killer Vancouver BC \$4,322, D Kimball Hartland NB \$3,000, P Kleiber Vancouver BC \$7,650, L Klett Edmonton Alta \$2,890, J Koppitsch Saskatoon Sask \$4,100, Lab d'Hydrolique LaSalle Ltd LaSalle Que \$49,246, C Lake Pickle Lake Ont \$2,488, D B M Lamped Kanata Ont \$3,500, J J Landry Natashquan Que \$25,788, K R Leese Ottawa Ont \$3,000, P Leigh-Spenner Edmonton Alta \$6,980, D Leslie Winnipeg Man \$3,000, B H Levelton & Associates Vancouver BC \$24,200, C Liao Burlington Ont \$18,000, A Linton Halifax NS \$3,750, Long Point Bird Observatory Port Rowan Ont \$8,000, K Lumbis Edmonton Alta \$8,120, A L Macauley Sault Ste Marie Ont \$4,324, G MacKenzie Saskatoon Sask \$2,321, McMillan-Bloedel Ltd Vancouver BC \$39,832, MacMillan Rothsay Ltd Saint John NB \$72,776, N S Mahdy Willowdale Ont \$2,559, C Mahoney Pickle Lake Ont \$3,243, Major Realty of Ottawa Ltd Ottawa Ont \$5,000, K T Malewski Fort Reliance NWT \$3,018, Manitoba Environmental Research Winnipeg Man \$3,000, Marine Toxicate Vancouver BC \$5,000, A W Marsh Edmonton Alta \$15,500, Ian Martin & Associates Toronto Ont \$67,226, Dr A Massalski Burlington Ont \$17,000, J D McCraig Ottawa Ont \$5,200, F J McFarlane Ottawa Ont \$4,160, D McIlveen Saskatoon Sask \$7,600, James McLaren Ltd Winnipeg Man \$30,887, K McLatchie Alta Lake BC \$3,150, Meteorological & Environment Downsview Ont \$2,695, Mep Co Downsview Ont \$15,269, J Michelson Edmonton Alta \$6,593, S C Mitchell Winnipeg Man \$4,816, L Miskolczi Gillam Man \$2,708, T Mistry Gillman Man \$3,407, H Montheth Waterdown Ont \$16,459, Inge Moore Yellowknife NWT \$6,250, M Morrow Edmonton Alta \$7,425, T Mullins Ottawa Ont \$2,900, I F Munawan Burlington Ont \$4,950, Nanisivik Mines Ltd Strathcona South NWT \$16,250, National Weather Service Silver Spring Md USA \$7,575, Northern Ecological Research Wakefield Que \$12,472, Northern Transportation Edmonton Alta \$4,700, Norway House Airport Norway House Man \$13,750, Nova Scotia Research Foundation Dartmouth NS \$2,883, Nova Scotia Technical College Halifax NS \$3,428, R S O'Brien Willowdale Ont \$3,655, Occasional Office Help Toronto Ont \$2,934, Old Crow Co-op Association Old Crow NWT \$5,361, D V Olsson Saskatoon Sask \$2,280, Ontario Research Council Toronto Ont \$16,000, Ontario Research Foundation Mississauga Ont \$135,651, Ontario Shade Tree Council Concord Ont \$4,000, Pacific Rim Management Vancouver BC \$9,387, G Page Ottawa Ont \$7,540, M Pageot Vancou-

## ENVIRONMENT—Continued

ver BC \$2,795, R T Palindat Edmonton Alta \$9,600, P Parnell Saskatoon Sask \$2,340, P Patil Edmonton Alta \$2,125, D Paul Edmonton Alta \$4,575, J Pettipas Gillam Man \$7,992, W Physic Southampton England \$14,615, Jeffrey Pike London Ont \$7,350, Pilot Mound District Chamber of Commerce Pilot Mound Man \$7,110, Dr D Pittbrooke Wainwright Alta \$2,400, Plante & Roger Parent Que \$16,295, Polar Bear Biological Service Edmonton Alta \$16,360, J Polson Saskatoon Sask \$4,500, M Pootoolic Koartac Que \$16,935, S Popowicz Edmonton Alta \$2,310, C Prescott Vancouver BC \$6,306, Pro Data Keyunch Edmonton Alta \$2,600, Pulp & Paper Research Institute Point Claire Que \$249,300, Quebec Chertier Mining Co Gagnon Que \$19,570, R Quinlan Sherwood Park Alta \$4,216, G Raithby Toronto Ont \$9,167, J Rajkumar Burlington Ont \$10,272, Reichold Chemicals Islington Ont \$3,359, I Richardson Edmonton Alta \$2,980, R I M Ecological Ltd Winnipeg Man \$32,655, B Robinson Gore Bay Ont \$36,393, A Romeo Edmonton Alta \$14,000, J Root Edmonton Alta \$2,435, R Rush Burlington Ont \$14,984, Sajo Associates Winterburn Alta \$3,000, H Samoil Edmonton Alta \$9,375, C Sandberg Gillingham Man \$2,332, Saskatchewan Research Council Saskatoon Sask \$10,933, Saskcomp Ltd Regina Sask \$77,700, J Sawicki Burnaby BC \$6,600, Shick Swanson Library & Information Edmonton Alta \$8,200, D Schweitzer LaRonge Sask \$4,900, Sciex Thornhill Ont \$75,000, R Scott Halifax NS \$4,800, P Seaton Pickle Lake Ont \$7,520, Sed Systems Saskatoon Sask \$101,548, P Sergeant Meadow Lake Sask \$20,517, I P Sharp Ottawa Ont \$28,257 and Toronto Ont \$6,310, Simmons Saw Granby Que \$2,570, H Singh Ottawa Ont \$5,200, C Smith Edmonton Alta \$3,740, G Smith Sherwood Park Alta \$9,375, PW Smith Mount Fidelity BC \$6,000, S I Solomon Toronto Ont \$2,921, K Speicker Toronto Ont \$2,225, J P D Sprung Vancouver BC \$5,040, Stanley & Associates Engineering Ltd Edmonton Alta \$35,681, J Steele Edmonton Alta \$4,600, H R Steltner Developing & Mfg Co St Catharines Ont \$45,974, D Storr Ganges BC \$9,300, T Sway Burlington Ont \$10,340, Sybershare Computer Service Winnipeg Man \$13,800, Systems Dimensions Ltd Ottawa Ont \$156,853, Systemhouse Ltd Ottawa Ont \$74,202, L Syverson Faro YT \$3,620, R Tarin Burlington Ont \$7,473, Task Force Ltd Calgary Alta \$29,400, P A Taylor Richmond Hill Ont \$18,995, E Tessmer Nipawin Sask \$26,550, G B Thibodeau Havre St Pierre Que \$29,450, R Thomas Hamilton Ont \$4,582, R Thompson Edmonton Alta \$2,600, R G Thompson Pointe Claire Que \$8,910, S Tobin Burlington Ont \$7,473, Toonoonik Sahnook Pond Inlet NWT \$18,000, E Torpy Kindersley Sask \$3,854, Town of Dryden Ont \$20,039 and Golden BC \$2,708, J Trautoux Oakville Ont \$10,044, Treasury of Ontario Toronto Ont \$236,393, T Tremblay Haines Junction YT \$4,000, J A Turner Victoria BC \$5,000, Underwood McLellan & Associates Winnipeg Man \$17,350, University of Acadia Wolfville NS \$11,586, Alberta Edmonton Alta \$107,675, Bishops Lennoxville Que \$2,500, British Columbia Vancouver BC \$102,908, Calgary Calgary Alta \$27,349, Carleton Ottawa Ont \$12,588, Dalhousie Halifax NS \$18,201, Guelph Guelph Ont \$389,567, Laurentian Sudbury Ont \$10,711, Laval Quebec Que \$39,848, Manitoba Winnipeg Man \$30,596, McGill Montreal Que \$244,582, McMaster Hamilton Ont \$40,560, Memorial St John's Nfld \$7,000, Montreal Montreal Que \$50,353, New Brunswick Fredericton NB \$28,318, Quebec Quebec Que \$61,162, Queen's Kingston Ont \$75,491, Saskatchewan Saskatoon Sask \$71,665, Sherbrooke Sherbrooke Que \$51,839, Simon Fraser Burnaby BC \$2,500, Toronto Toronto Ont \$24,116, Trent Peterborough Ont \$19,538, Victoria Victoria BC \$8,530, Waterloo Waterloo Ont \$54,713, Western Ontario London Ont \$25,977 and York Downsview Ont \$36,216, W Van Attel Sault Ste Marie Ont \$2,800, Vern Philips Victoria Ltd Victoria BC \$3,450, J Vos Edmonton Alta \$4,607, Walker Bros Burnaby BC \$9,200, B Wallace Guelph Ont \$9,170, W G Wardrop & Associates Winnipeg Man \$44,758, Waterloo Research Institute Waterloo Ont \$83,270, Dr R D Weir Kingston Ont \$2,250, R Wentzell Corner Brook Nfld \$39,785, West Baffin Esquima Cap Dorset N W T \$21,005, West Public Relations

Ltd Edmonton Alta \$14,790, Western College of Vet Med Edmonton Alta \$2,280, Western Ecological Service Edmonton Alta \$19,200, Western Canadian Hydraulics Lab Ltd Coquitlam BC \$5,000 and Victoria BC \$7,000, M Westfall Germansen Landing BC \$21,450, M Westmand Kindersley Sask \$4,049, Weyerhaeuser Canada Kamloops BC \$43,000, J Williams West Vancouver BC \$5,067, J Windsor Edmonton Alta \$12,730, V A Wismer Edmonton Alta \$3,007, Roberta Woods North Vancouver BC \$3,773, Xerox of Canada Ltd Ottawa Ont \$2,353, R Zdan Winnipeg Man \$5,866.

*Training and Educational Services \$366,673*—Berlitz School of Modern Languages \$15,222, Helene Bernier-Noel Ottawa Ont \$3,933, Centre d'Etudes Industrielles Geneva Switzerland \$8,800, Control Data Toronto Ont \$49,000, Cottrell Survival Consultants Ltd Calgary Alta \$3,509, E A C Amy & Sons Ltd Ottawa Ont \$2,806, Mrs Caroline Farrell Halifax NS \$15,384, Government of Canada—Environment Ottawa Ont \$6,800, National Defence Ottawa Ont \$3,340 and Public Service Commission Edmonton Alta \$2,775, Ottawa Ont \$64,762, Vancouver BC \$3,000 and Winnipeg Man \$8,300, Hewlett Packard Mississauga Ont \$2,500, Mrs Dominique Juhel-Michaud St John's Nfld \$2,318, Nova Scotia Provincial Government Halifax NS \$3,630, School District 81 Fort Nelson BC \$3,249, Stanley Associates Edmonton Alta \$3,622, University of Alberta Edmonton Alta \$3,901, Colorado State Fort Collins Color USA \$2,308, McMaster Hamilton Ont \$4,599, Quebec Quebec Que \$74,112 and Windsor Windsor Ont \$11,505.

*Protection Service \$501,942*—Building & Grounds Dept Saskatoon Sask \$2,480, Canadian Corps of Commissioners Edmonton Alta \$25,800, Hamilton Ont \$106,630, Ottawa Ont \$94,409, Quebec Que \$79,608, Sault Ste Marie Ont \$5,400, Toronto Ont \$74,948 and Victoria BC \$33,228, General Protection Service Toronto Ont \$4,186, Government of Canada—Public Works Montreal Que \$7,383 and Ottawa Ont \$2,293, National Media Workshop Midland Ont \$2,250, University of British Columbia Vancouver BC \$6,600, C Weeks Midland Ont \$9,100.

*Health and Welfare Services \$5,370.*

*Other Services \$950,850*—Adcon Ltd Moncton NB \$10,000, Allied Photo Service Toronto Ont \$3,240, Alpha Cine Vancouver BC \$3,238, Alphatext Ltd Ottawa Ont \$23,658, E B Bates Fredericton NB \$2,404, B B & H Graphic Communications Ottawa Ont \$5,766, Belvedere Photo Service Quebec Que \$3,069, W B Blakeman Ottawa Ont \$15,000, Bomi Productions Ottawa Ont \$8,448, Cameo Girl Toronto Ont \$16,149, Carousel Ltd Ottawa Ont \$5,490, City Laundry Hamilton Ont \$2,565, Computel Systems Ltd Ottawa Ont \$42,935, Creston Valley Wildlife Management Creston BC \$8,045, Data Encoding Ltd Ottawa Ont \$2,286, Data Line Systems Ottawa Ont \$4,543 and Toronto Ont \$13,262, Data Logic Canada Ltd Ottawa Ont \$2,683, D G S Group Toronto Ont \$3,696, Dawn Computing Service Saskatoon Sask \$9,500, G Dupuis Hull Que \$3,000, Fisheries Research Vancouver BC \$4,429, Fox Photo Ottawa Ont \$5,981, General Photo Ottawa Ont \$12,490, M Goldberg Ottawa Ont \$2,500, Government of Canada—Energy, Mines & Resources Ottawa Ont \$11,965, and Edmonton Alta \$2,122, National Film Board Montreal Que \$54,475, and Ottawa Ont \$7,177, National Research Council Ottawa Ont \$16,432, and Public Archives Ottawa Ont \$19,003, G R M Data Service Sault Ste Marie Ont \$15,922, S M Grohn Ottawa Ont \$3,817, Harrington Ottawa Ont \$6,138, Haut Monts Inc Quebec Que \$4,985, A Hooper Dorval Que \$17,327, IBM Canada Ltd Don Mills Ont \$7,849 and Edmonton Alta \$5,000, Independent Linen Ottawa Ont \$2,977, Intertask Ltd Ottawa Ont \$4,430, S R Kassis Vancouver BC \$2,900, Kelly Girl Toronto Ont \$41,884, Kerrisdale Cameras Ottawa Ont \$2,485, Manpower Services Toronto Ont \$6,661, National Air Photo Library Ottawa Ont \$6,004, Occasional Office Help Ltd Toronto Ont \$28,496, Office Overload Toronto Ont \$21,885, Okanagan College Kelowna BC \$3,200, Photo Center



**ENVIRONMENT—Concluded**

Ottawa Ont \$2,000, Q L Systems Ltd Kingston Ont \$2,927, Rapid Blue Print Hamilton Ont \$2,800, N Riis Kamloops BC \$2,100, Robinson & Heath Toronto Ont \$9,962, Selkirk College Castlegar BC \$2,080, Shirley Photo Lab Edmonton Alta \$8,000, Systems Dimensions Ltd Ottawa Ont \$37,968, Systemhouse Ltd Ottawa Ont \$2,188, Technic Overload Toronto Ont \$3,569, Terra Survey Ottawa Ont \$27,269, University of: British Columbia Vancouver BC \$3,200, Guelph Guelph Ont \$19,035, Laval Ste Foy Que \$5,303, and McGill Montreal Que \$10,382, Village Films Ottawa Ont \$7,168, Workwear Corp of Canada Toronto Ont \$4,045.

**Other Business Services—\$5,792,936—**Accélération Personnel Québec Que \$26,331, I Adey Toronto Ont \$5,000, Air Pollution Control Association Pittsburg Pa USA \$2,891, J Allan Ottawa Ont \$2,454, D Alley Montreal Que \$2,750, G Amar Willowdale Ont \$2,213, P Angehin Metcalfe Ont \$3,420, Angus Employment Agency Ltd Hamilton Ont \$58,288 and Ottawa Ont \$3,592, Associated Technical Services Hamilton Ont \$67,614, B A Baker Ottawa Ont \$2,300, Barbara's Personnel Ottawa Ont \$12,747, Barringer Research Rexdale Ont \$3,342, D Bathe Ottawa Ont \$2,272, Béliveau-Couture Consulting Associates Ste Foy Que \$4,989, Dr J M Bergeron Rang 8 R R # 2 Mt Claude Windsor Que \$9,500, J G Blais McMasterville Que \$2,175, Bomi Productions Toronto Ont \$10,000, Business Aid Toronto Ont \$5,986, Mme G Buzzell St Joachim Que \$3,628, C Campbell Waterloo Ont \$4,500, Canadian Environment Law Research Toronto Ont \$13,373, Canadian International Paper Maniwaki Que \$15,616, Canadian Water Resources Willowdale Ont \$2,000, I Cartwright Ottawa Ont \$4,185, Centre de Recherche en Nutrition Québec Que \$30,703, Chicago Aerial Survey Desplaines Ill USA \$15,493, Christina Personnel Hull Que \$69,595 and Ottawa Ont \$133,870, City Employment Hamilton Ont \$198,811, B Clark Midland Ont \$2,100, Clyde River Settlement Council Clyde River NWT \$5,000, G Cohen Toronto Ont \$2,457, F P Collier Vancouver BC \$6,000, R Collin St Joachim Que \$9,360, Computel Systems Ltd Ottawa Ont \$33,202, Computing Devices Ottawa Ont \$35,360, Concept Personnel Montreal Que \$2,954, D D Disposal Service St Catharines Ont \$25,558, Data Logic Ottawa Ont \$2,240, Derouin Montreal Que \$50,440, B Detroge Edmonton Alta \$3,684, M M Dillon Toronto Ont \$27,400, Dr J Dlouhy Ottawa Ont \$2,380, M Dole Pembroke Ont \$2,625, T Donald Hanna Alta \$3,000, A Dorion St Joachim Que \$7,669, Dot Personnel Halifax NS \$111,437, Montreal Que \$2,979, Ottawa Ont \$11,804, Québec Que \$5,174 and Toronto Ont \$9,831, N Dreslin Ottawa Ont \$9,438, E B A Engineering Consultants Edmonton Alta \$27,000, J C Edwards Ottawa Ont \$5,000, Engineering Group Toronto Ont \$5,496, Exploratch Montreal Que \$7,428 and Ste Foy Que \$2,400, J Freeman Ottawa Ont \$2,200, G T S Mills and Associates Regina Sask \$49,200, Gartner Lee Associates Willowdale Ont \$61,521, C Gaulin Ottawa Ont \$2,689, Girl Friday Edmonton Alta \$9,769, W E Godfrey Ottawa Ont \$5,600, M Gontard Don Mills Ont \$2,419, Gore and Storrie Toronto Ont \$85,877, L Gosselin Yellowknife NWT \$3,192, Government of Canada—Energy Mines and Resources Ottawa Ont \$71,113, Fisheries and Environment Canada Ottawa Ont \$42,598, National Defence Ottawa Ont \$24,597, National Harbour's Board Prescott Ont \$21,300, National Research Council Ottawa Ont \$187,318, Public Works Ottawa Ont \$49,930, Statistics Canada Ottawa Ont \$6,539 and Supply and Services Edmonton Alta \$9,189 and Ottawa Ont \$1,526,191, L Greenfield Craven Sask \$4,800, B C Greggains West Hill Ont \$10,871, D M Grey Saskatoon Sask \$2,421, Gulf Minerals Canada Ltd Saskatoon Sask \$2,860, M Gullacher Saskatoon Sask \$3,072, R G Hancock Toronto Ont \$2,000, E Haogak Sachs Harbour NWT \$6,443, J Henshaw and Associates Toronto Ont \$19,743, Hewlett Packard Mississauga Ont \$2,573, Charles Higgerty Ottawa Ont \$3,986, Highway Personnel Burlington Ont \$4,158, Hinton Business Services Vancouver BC \$24,849, D A Huntley Halifax NS \$2,500, R C Husband Ladner BC \$18,235, Ian Martin Associates Toronto Ont \$16,617, Industrial

Overload Ottawa Ont \$2,459, Industrial Research Council Windsor Ont \$2,825, Inoucouac Com Council Inoucouac Que \$6,455, International Business Machines Don Mills Ont \$4,044, K-Tek Electro Services Agincourt Ont \$5,603, Key Personnel Hamilton Ont \$12,885, L Knetsch Burnaby BC \$2,000, Lawrence Cleaners Downsview Ont \$4,400, Le Philemon Hull Que \$3,196, J A Lessard Ottawa Ont \$3,327, Limnos Ltd Toronto Ont \$4,773, N Longhurst Kingston Ont \$4,232, Loyalist College Belleville Ont \$3,078, MacMillan Press Saint John NB \$8,071, MacNamara Trucking Oakville Ont \$2,200, J Mallett Ottawa Ont \$2,000, Manpower Temporary Services Edmonton Alta \$8,448, Ottawa Ont \$164,636, and Vancouver BC \$2,826, Maritime Personnel Consultants St John's Nfld \$15,086, Maritime Resource Management Services Amherst NS \$5,000, Marshall Macklin Don Mills Ont \$5,022, B McNeil Twin Butte Alta \$3,000, Miss 500 Ottawa Ont \$126,737 and Québec Que \$11,043, E Modé St Joachim Que \$9,360, Modern Air Spray Ltd St Jean d'Iberville Que \$5,600, P Moore Ottawa Ont \$14,200, C Néon Don Toronto Ont \$5,115, North Shore Business North Vancouver BC \$53,706, Nu Mars Janitorial Services Toronto Ont \$4,709, A Nurlik Toronto Ont \$11,709, J O'Brien Halifax NS \$3,463, Occasional Office Help Toronto Ont \$5,154, Office Assistance Canada Ltd Vancouver BC \$8,180, Office Overload Halifax NS \$9,417, Hull Que \$5,261, Montreal Que \$42,730, Ottawa Ont \$81,432, Toronto Ont \$27,749, and Winnipeg Man \$6,677, Olsten Temporary Service Scarborough Ont \$2,407, Ontario Forestry Association Willowdale Ont \$19,430, Ontario Hydro Cobden Ont \$4,000, Ontario Research Foundation Mississauga Ont \$18,998, E Paquette Petawawa Ont \$2,912, Patten Personnel Services Ltd Vancouver BC \$5,691, Paul Gilbert Designs Ottawa Ont \$3,360, K R Paul Toronto Ont \$4,732, A Perry Nokonnis Sask \$3,750, Personnel Pool Hull Que \$5,261, and Ottawa Ont \$194,550, Pollack Montreal Que \$33,976, Portage Personnel Ltd Hull Que \$48,620, Prairie Mapping Ltd Regina Sask \$2,600, Prescott Machine and Welding Ltd Prescott Ont \$3,805, D Quinton St John's Nfld \$2,700, H Raible Wilsons Corners Que \$3,600, Reed Ltd Québec Que \$3,864, and Toronto Ont \$12,812, P Reilley Kinburn Ont \$2,025, Right Hand Employment Services Edmonton Alta \$4,586, J E Robertson Vancouver BC \$5,422, R Rondeau Petawawa Ont \$6,991, Rousseau Sauvé Warren Inc Montreal Que \$4,997, S C S Consultants Ottawa Ont \$29,293, SNC/GECO Ltd Toronto Ont \$4,242, S O S Personnel Hamilton Ont \$14,890, and Sarnia Ont \$8,029, Sangamo Company Ltd Toronto Ont \$11,187, Services de ressources humaines Québec Que \$6,030, Simultaneous Translation Ottawa Ont \$15,667, H Singh Ottawa Ont \$10,750, Société de Développement de la Baie James Montreal Que \$4,385, Spectrum Engine Company Peterborough Ont \$3,500, Stacey Personnel Ottawa Ont \$2,767, Staff Builders Toronto Ont \$26,258, H Stansburg and Associates Toronto Ont \$9,000, M A Stephen Associates Downsview Ont \$29,787, K Stewart Deep River Ont \$3,580, Student Assignment Scarborough Ont \$53,895, System House Ottawa Ont \$35,000, Technical Overload Montreal Que \$26,676, Ottawa Ont \$51,705, and Toronto Ont \$4,578, Temprotech Personnel Ottawa Ont \$64,383, Terry Doyle Personnel Ltd Guelph Ont \$4,093, The City Employment Agency Ltd Hamilton Ont \$9,117, A Thompson Vancouver BC \$15,000, H A Thompson Islington Ont \$4,760, Tread Personnel Ltd Edmonton Alta \$4,791, University of: British Columbia Vancouver BC \$49,999, Brock St Catharines Ont \$11,329, Carleton Ottawa Ont \$12,009, Laval Ste Foy Que \$8,728, Memorial St John's Nfld \$5,000, New Brunswick Fredericton NB \$6,000, Saskatchewan Saskatoon Sask \$2,480, and Windsor Windsor Ont \$26,455, J Van Nynatten Burlington Ont \$2,385, Ville de Ste Foy Ste Foy Que \$5,000, C Villeneuve St Hubert Que \$2,580, Watts Griffiths and McQuat Toronto Ont \$2,750, Western Biological Services Edmonton Alta \$7,000, Western Janitorial Services Victoria BC \$2,488, Wharton E F A Incorporated Philadelphia Pa USA \$4,455, White Star Hamilton Ont \$146,664, Wilson Office Specialty Mississauga Ont \$2,175.

## EXTERNAL AFFAIRS

*Accounting Services \$2,900*—Government of Canada—Supply and Services-Bureau of Audit Services Ottawa Ont \$2,900.

*Legal Services \$63,834.*

*Engineering Services \$545,149*—Arent Fox Kinter Plotke Washington DC USA \$6,035, E J Galbourn and Associates Winnipeg Man \$14,854, McCarter Nairne Partners Vancouver BC \$5,135, K Montgomery \$2,425, Ouellet and Reeves Montreal Que \$10,718, T D Overhill Ottawa Ont \$9,825, T J Owen and Son Inc \$8,850, J S Rahmer Ottawa Ont \$2,000, Schoeler and Heaton Ottawa Ont \$4,431, Smith Carter Partners Winnipeg Man \$279,702, Societe Generale de Expertises Montreal Que \$2,212, Woods Gordon and Co Ottawa Ont \$28,297.

*Education, University and College \$1,713,586*—Association of Universities and Colleges of Canada Ottawa Ont \$114,444, Government of Canada—Canada Council Ottawa Ont \$1,002,254 and National Research Council Ottawa Ont \$81,727.

*Training of Public Servants \$816,409*—A Boudreau Ile d'Orleans Que \$8,640, Carleton University Ottawa Ont \$2,800, Centre de recherches Ottawa Ont \$3,323, Department of State Washington DC USA \$6,308, A Dos Ghali Touraine Que \$32,675, Ecole Nationale d'Administration France \$5,718, Government of Canada—Public Service Commission Ottawa Ont \$12,438, G Lemounier Laval Que \$12,737, N Martel Ottawa Ont \$7,188, Newstatement Ltd Pointe Claire Que \$2,200, F Ouellette Ottawa Ont \$11,935, Professional Development Ottawa Ont \$9,590, D Tremblay Quebec Que \$10,980, Trustees American University Cairo \$5,820, Westlund Emond Ltd Toronto Ont \$7,848.

*Medical Services \$10,772*—Government of Canada—National Health and Welfare Ottawa Ont \$10,552.

*Protection Services \$3,989,857*—Canadian Corps of Commissionaires Ottawa Ont \$459,541 and Vancouver BC \$16,837, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$1,147,039.

*Management Consultants and Contract Research \$84,953*—EAC Amy and Sons Ottawa Ont \$3,485, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont \$23,275, Canadian Institute of International Affairs Toronto Ont \$3,000, CN Telecommunications Ottawa Ont \$2,410, Centre d'Etudes et de Relations Internationales Montreal Que \$4,000, Computing Devices Ottawa Ont \$3,751, J Jurkovic Ottawa Ont \$7,400, Social Science Research Ottawa Ont \$10,240, Systemhouse Limited Ottawa Ont \$8,802.

*Data Processing Services \$62,827*—Compkey Ltd Ottawa Ont \$4,643, Council of Ontario Universities Toronto Ont \$3,790, International Business Machines Toronto Ont \$25,050, COU Holdings \$22,080.

*Other Real Estate Services \$67,123*—J E Thiabault \$5,300, S Wagner Paris France \$2,600.

*Motion Picture Production and Distribution \$623,117*—Bellevue Pathe Montreal Que \$6,301, Century II Motion Pictures Edmonton Alta \$2,459, Chrome Vision Ottawa Ont \$2,405, Crawley Films Ottawa Ont \$13,792, The Film Works Toronto Ont \$4,800, D Fulton Toronto Ont \$5,433, Global TV Don Mills Ont \$11,000, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont \$58,807 and National Film Board Ottawa Ont \$406,447, Innovalm Hull Que \$4,200; T Jaworski \$10,576, Labatt's Breweries London Ont \$4,375, N H L Services New York City NY USA \$4,810, G Poulin \$2,900, I Ripley \$5,625, Societe Nationale de Television France \$19,750.

*Photography Services except Motion Pictures \$164,437*—Atkinson Film Acts Ottawa \$14,213, John Evans Photography Ottawa Ont

\$2,737, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$47,372 and National Film Board Ottawa Ont \$14,286, Laurier Camera Ottawa Ont \$19,996, Penthouse Studio Montreal Que \$22,549, Proulx Brothers Ottawa Ont \$43,376.

*Other Business Services \$2,693,597*—Alphatex Ltd Ottawa Ont \$18,810, P Arnoporelos Montreal Que \$8,000, Artists Athletes Toronto Ont \$5,000, Associated Advertising Ltd Weston Ont \$2,345, Automation Centre of Ottawa Ottawa Ont \$3,190, L Balthazar Montreal Que \$19,280, A E Belcourt Ottawa Ont \$11,500, Canada Craft Council Ottawa Ont \$5,800, Canadian Government Exposition Centre Ottawa Ont \$18,294, Canadian Indian Marketing Ottawa Ont \$25,199, Canadian Textile Screen Mississauga Ont \$4,365, Centre de Recherche Ottawa Ont \$2,000, Les Ateliers, J Choque Montreal Que \$2,352, Commonwealth Institute London England \$5,636, W C Cornell Ottawa Ont \$6,375, L Desjardins Montreal Que \$4,400, J M Desrochers Ottawa Ont \$3,600, Eid K Dib \$9,686, Folio Creative Toronto Ont \$27,703, G Cournier Westmount Que \$3,500, S Freifeld Ottawa Ont \$11,906, N M Gordon Ottawa Ont \$5,020, Government of Canada—Canada Council Ottawa Ont \$30,441; National Film Board Ottawa Ont \$10,975 and Supply and Services Ottawa Ont \$301,659, G W Hilborn Ottawa Ont \$2,500, A I Inglis Ottawa Ont \$33,814, P S Kitcher Ottawa Ont \$2,750, M G Lemieux Ottawa Ont \$2,750, G R MacLean Halifax NS \$4,000, J McAndrew Ottawa Ont \$4,360, D Murray Guelph Ont \$3,600, Nepean Development Consultants Ltd Ottawa Ont \$2,000, A Newlands Ottawa Ont \$3,325, Pacific Performing Arts San Francisco Cal USA \$2,238, E Padolsky Ottawa Ont \$2,800, K H Pringsheim (FAH) Ottawa Ont \$2,000, B Rogers Ottawa Ont \$9,700, G Roy Ottawa Ont \$5,125, Systems Dimensions Ltd Ottawa Ont \$4,901, R Smith Halifax NS \$3,000, Systems House Ltd Ottawa Ont \$13,022, Touring Office of the Canada Council Ottawa Ont \$30,000, University of: Dalhousie Halifax NS \$4,000; Lakehead Thunder Bay Ont \$7,775 and Ottawa Ottawa Ont \$5,000, L F Wagner Ottawa Ont \$10,028, D Waldie Ottawa Ont \$4,000, M Wershof Ottawa Ont \$5,000, C Woods-worth Ottawa Ont \$14,900.

*Storage and Warehousing \$582,370*—Government of Canada—Supply and Services Ottawa Ont \$479,585.

*Hospitality \$3,554,523.*

## Canadian International Development Agency

*Consultant Services \$1,598,907*—Frans A Anema Aylmer Que \$17,635, Barbara Brown Ottawa Ont \$3,000, Guy Belanger Dollard des Ormeaux Que \$3,510, Nicole M Brisson Ottawa Ont \$2,790, Budgetary Process Ottawa Ont \$4,575, Canadian Association for Latin America Toronto Ont \$37,000, Gerard Caron School of Languages Ltd Ottawa Ont \$19,532, Laurin Charette Ste Foy Que \$4,319, Pierre Comtois Greenfield Park Que \$12,637, William F Creese Kelowna BC \$6,577, Cyberna Ltd Montreal Que \$16,520, François Dallaire Old Chelsea Que \$18,476, Dr G Dion Montreal Que \$50,560, Claude A Dumas Quebec Que \$5,850, Lester de Mel Ottawa Ont \$3,630, The Educational ABC of Industry Toronto Ont \$17,775, Editorial Services Ottawa Ont \$10,695, André Fortas Montreal Que \$12,000, AP Gleave Ottawa Ont \$13,896, Goldford Consultants Ltd Toronto Ont \$20,000, WP Gouin Consultants Inc Ottawa Ont \$3,763, Government of Canada—Supply and Services—Bureau of Management Consultants Ottawa Ont \$299,230 and Supply and Services-Audit Services Bureau Ottawa Ont \$80,825, Michel Guissard Montreal Que \$19,817, W M Harding Regina Sask \$3,866, Keith Hay Ottawa Ont \$6,500, James F Hickling Toronto Ont \$75,630, Inter Videa Montreal Que \$34,169, Intergroupe Montreal Que \$36,990, Dr Charles Jeanneret Ottawa Ont \$2,395, Fran James Ottawa Ont \$13,800, Roger AJ Justus Ottawa Ont \$5,950, Alex Laidlaw Ottawa Ont \$4,294, Gilles Lalande Montreal



**EXTERNAL AFFAIRS—Concluded**

Que \$8,652, The Laurentian Institute Ottawa Ont \$35,902, T McGrath Toronto Ont \$5,038, James W McNutt North Bay Ont \$16,253, Peter McWha Ottawa Ont \$11,400, George Menard Hull Que \$9,545, Jean Pierre Nicaire Montreal Que \$5,500, Freda L Paltiel Ottawa Ont \$7,275, Pass Management Consultants Ltd Ottawa Ont \$4,800, Organization of Finance Ottawa Ont \$3,692, Jean Petreault Lotbinière Que \$11,547, John Pilgrim Somerset England \$10,500, Policy Consultants Associations Ltd Ottawa Ont \$12,937, Project Management Bilateral Ottawa Ont \$86,553, Radio Canada Montreal Que \$38,000, Raymond Chabot Martin Pare and Associates Montreal Que \$21,108, Redma Consultants Toronto Ont \$85,815, Andre Renard and Associates Montreal Que \$14,419, A Richer and Associates Ottawa Ont \$9,000, Gilles Robert and Associates Inc Montreal Que \$19,580, Service and Goods Procurement Ottawa Ont \$73,946, Joan Sunonette Ottawa Ont \$5,950, University of Western Ontario London Ont \$8,000, Gazda Valois and Associates Ltd Montreal Que \$192,760, Ken Wells Ottawa Ont \$7,788.

**Computer Services \$299,675**—Automation Centre of Ottawa Ltd Ottawa Ont \$14,703, Digital Methods Ltd Ottawa Ont \$11,821, Systems Approach Ltd Ottawa Ont \$70,880, Systems Dimensions Ltd Ottawa Ont \$194,371, Federal Systems of Canada Ottawa Ont \$7,900.

**Office Services \$256,062**—Barbara's Office Personnel Ltd Ottawa Ont \$55,758, Christina's Personnel Ottawa Ont \$13,815, H.V. Chapman and Associates Toronto Ont \$5,608, Dot Personnel Services Toronto Ont \$64,929, Harrington Personnel Ottawa Ont \$2,400, Kelly Girl Service of Canada Toronto Ont \$2,208, Office Overload Ottawa Ont \$9,621, Personnel Pool Ottawa Ont \$94,451, The 500 Selection Service Ottawa Ont \$5,972.

**Film and Slide Production \$163,314**—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$14,978, National Film Board Montreal Que \$145,555.

**Protection Services \$97,507**—Canadian Corps of Commissioners Ottawa Ont \$93,851.

**Training Courses \$83,125**—Algonquin College of Applied Arts and Technology Ottawa Ont \$4,100, Berlitz School of Languages Ottawa Ont \$3,368, International Reading Institute Inc Montreal Que \$7,900, Government of Canada—Public Service Commission Ottawa Ont \$44,036, Practical Concepts International Inc Washington DC USA \$20,967.

**Medical Services \$9,030**—Government of Canada—National Health and Welfare Ottawa Ont \$8,880.

**Storage of Household Effects \$4,307**—Government of Canada—Supply and Services Ottawa Ont \$3,633.

**Hospitality \$47,693**—Chateau Laurier Ottawa Ont \$2,599, Carleton Towers Hotel Ottawa Ont \$7,691, Holiday Inn Ottawa Ont \$2,265, P Gerin Lajoie Ottawa Ont \$7,284, National Art Centre Ottawa Ont \$2,335.

**Miscellaneous \$53,950**—Dun and Bradstreet of Canada Ltd Toronto Ont \$3,599, International Simultaneous Translation Service Montreal Que \$3,233, R Justus Ottawa Ont \$6,106, J Simonetta Ottawa Ont \$6,050, University of Western Ontario London Ont \$9,895.

**International Joint Commission**

**Legal Services \$7,754**—Gowling and Henderson Ottawa Ont \$7,754.

**Consulting Services \$585,102**—C G Andrew Vancouver BC \$2,149, Government of Canada—Economic Council of Canada Ottawa Ont \$3,926 and Supply and Services Ottawa Ont \$9,683, C K Hurst

Ottawa Ont \$2,400, Hydrosience Inc Westwood NJ USA \$3,775, J F MacLaren Ltd London Ont \$42,733, Ontario Ministry of Environment Toronto Ont \$496,093, Province of Manitoba Winnipeg Man \$24,343.

**Outside Reporting Services \$8,741**—Free-Lance Court Reporters Co Milwaukee Wis USA \$6,277, Great Lakes Laboratory Buffalo NY USA \$2,464.

**Other Business Services \$20,956**—C B A Engineering Ltd Vancouver BC \$2,873, Louis Gauthier Ottawa Ont \$3,600, Office Overload Ottawa Ont \$2,591, Lenore Simpson Windsor Ont \$11,892.

**Other Types of Services \$39,884.**

**FINANCE****FINANCIAL AND ECONOMIC POLICIES PROGRAM**

**Legal Services \$27,418**—J J Robinette Toronto Ont \$23,219, W D Goodman Toronto Ont \$2,834.

**Training and Educational Services \$92,974**—Government of Canada—Public Service Commission Ottawa Ont \$21,638 and Public Works Ottawa Ont \$2,725, Cica Tax Course Toronto Ont \$2,700, A E John Thompson Cambridge Mass USA \$17,237, M Doré St-Jérôme Qué \$8,595, L'Ecole de Langues Gérard Caron Ltée Hull Qué \$14,657.

**Computer Services \$742,215**—Data Resources Inc Lexington Mass USA \$75,960, Alphatext Ltd Ottawa Ont \$11,018, Computel Systems Ltd Ottawa Ont \$82,973, I P Sharpe Associates Ltd Ottawa Ont \$149,088, Systems Dimensions Ltd Ottawa Ont \$35,970, Canada Systems Group Mississauga Ont \$57,702, Information Science Industries Ottawa Ont \$57,411, Conference Board Canada Ottawa Ont \$124,039, SMA (Société de Mathématiques Appliquées) Ltd Montreal Qué \$23,429, Government of Canada—National Revenue Ottawa Ont \$18,500, Statistics Canada Ottawa Ont \$3,530 and Supply and Services Ottawa Ont \$4,309, Datacap Ltd Ottawa Ont \$2,440, Data Encoding Ltd Ottawa Ont \$2,356, IBM Canada Ltd Ottawa Ont \$45,025, Maclean Hunter Ltd Toronto Ont \$3,600, Data Crown Ltd Willowdale Ont \$9,564, Informatica Ltd Ottawa Ont \$20,000, Federal Systems Canada Ottawa Ont \$19,440.

**Management Consulting and Contract Research \$407,123**—G Coulombe Ottawa Ont \$9,771, B E MacDonald Ottawa Ont \$10,804, M G Clennett Montreal Que \$35,667, F H Leacy Ottawa Ont \$12,400, D F Gordon Burnaby BC \$3,625, B I R O Inc Quebec Que \$126,596, N K Choudhry Toronto Ont \$2,450, Government of Canada—Statistics Canada Ottawa Ont \$14,510, R H Taylor Ottawa Ont \$8,320, Peter Wiles London Eng \$2,800, A Puttee Ottawa Ont \$20,815, E B Carty Ottawa Ont \$14,425, W Primeau Ottawa Ont \$4,050, A B Drache Ottawa Ont \$14,625, D A Arbuckle Ottawa Ont \$12,865, C D Aitken Ottawa Ont \$6,875, L Cadieux Hull Que \$6,540, D P Hayhurst Ottawa Ont \$10,750, Y Balcer Ottawa Ont \$3,700, I Perreault Montreal Que \$13,360, N A Rost Van Tonningen Mountain Ont \$5,243, E H Smith Ottawa Ont \$3,800, I Pressman Ottawa Ont \$9,250, L E Coward Toronto Ont \$3,000, Paterson Cook Ltd Vancouver BC \$28,263, Comstat Consulting Services Ottawa Ont \$4,216, Pouliot Guérard Castonguay & Associés Inc Montreal Que \$3,926, Shepherd and Watters Information Systems Ltd London Ont \$9,200.

**Clerical and Stenographic Services \$412,581**—Victor Canada Ltd Ottawa Ont \$19,421, Personnel Pool Ottawa Ont \$244,262, Stacey Personnel Ottawa Ont \$5,051, Manpower Temporary Services Ottawa Ont \$13,413, Kelly Girl Service of Canada Ltd Toronto Ont

**FINANCE—Continued**

\$68,458, The 500 Ottawa Ont \$42,713, Technical Overload Ottawa Ont \$17,669, H V Chapman and Associates Ltd Toronto Ont \$5,943, Government of Canada—Printing and Photographic Services Ottawa Ont \$531,748; Public Archives Ottawa Ont \$2,949 and Supply and Services Ottawa Ont \$573,062, Design Collaborative Montreal Que \$5,272, Campbell Reproductions Ottawa Ont \$2,724.

*Protective Services \$104,104*—Canadian Corps of Commissionaires Ottawa Ont \$92,850, Dominion Electric Protection Ottawa Ont \$9,398.

*Health Services \$19,970*—Government of Canada—National Health and Welfare Ottawa Ont \$19,970.

*Other Business Services \$154,354*—Sutton and Bell Ottawa Ont \$5,997, Katcard Systems Ltd Ottawa Ont \$5,250, Government of Canada—External Affairs Ottawa Ont \$105,681; National Revenue Ottawa Ont \$10,769 and Supply and Services Ottawa Ont \$76,470.

*Accounting Services \$40,428*—Government of Canada—Supply and Services Ottawa Ont \$37,153, I P Sharpe Associates Ltd Ottawa Ont \$3,275.

**ANTI-DUMPING TRIBUNAL PROGRAM**

*Legal Services \$15,739*—Solway Wright Houston Greenberg O'Grady & Morin Ottawa Ont \$14,101.

*Clerical and Stenographic Services \$18,841*—Personnel Pool Ottawa Ont \$16,796.

*Printing and Photographic Services \$19,251*—Government of Canada—Supply and Services Ottawa Ont \$18,627.

*Management Consulting and Contract Research \$3,903*—Government of Canada—Statistics Canada Ottawa Ont \$2,875.

*Other Business Services \$2,227.*

**Auditor General**

*Accounting and Consulting Services \$2,473,773*—Lorne D Almack Toronto Ont \$2,256, Arthur Andersen & Co Calgary Alta \$2,100 Montreal Que \$6,720 and Toronto Ont \$123,751, Professor Walter Baker Ottawa Ont \$2,400, B G Beatty Toronto Ont \$3,491, Rainer G Beltzner Montreal Que \$2,079, R E Boston Perth Ont \$18,249, Bouris Wilson Scott & Proctor Ottawa Ont \$6,525, Donald A Brown Calgary Alta \$4,399, John Callum Toronto Ont \$2,554, Campbell Sharp Nash & Field Ottawa Ont \$7,138, Carrière Larière Marci & Jacques L'Heureux et Associés Hull Que \$17,517 and Ottawa Ont \$3,225, Clarkson Gordon & Co Calgary Alta \$2,750; Ottawa Ont \$163,027 and Toronto Ont \$9,884, Coopers & Lybrand Calgary Alta \$17,359; Edmonton Alta \$11,917; Ottawa Ont \$127,059; Toronto Ont \$28,348 and Vancouver BC \$22,870, Richard Cournoyer Montreal Que \$2,542, Currie Coopers & Lybrand Ltd Montreal Que \$99,546, R B Dale-Harris Toronto Ont \$2,080, Deloitte Haskins & Sells Toronto Ont \$37,210, John R Douglas Ottawa Ont \$4,072, Peter R Downing Associates Ltd Ottawa Ont \$5,700, L J Duff Montreal Que \$5,601, Ernst & Ernst Montreal Que \$29,710 and Ottawa Ont \$40,519, Stephen K Fane Vancouver BC \$7,409, Donald G Farmer Toronto Ont \$2,049, Philip L Fontaine Toronto Ont \$4,295, Fuller Jenks & Associates Montreal Que \$67,456, C F Gilhooly Ottawa Ont \$12,602, Don Grant Toronto Ont \$4,258, Government of Canada—Supply and Services Ottawa Ont \$121,151, Frances M Harle New York City NY USA \$14,619, Tim P Hayward Montreal Que \$2,032, Hicking-Johnston Limited Toronto Ont \$30,371, T Gerald Hillis

Toronto Ont \$3,012, Hillis and Partners Management Consultants Ltd Toronto Ont \$21,750, K E Hutton Vancouver BC \$2,199, Peter Johnson Barrie Ont \$4,822, David T Jones Toronto Ont \$7,071, F W Judge & Associates Ltd Toronto Ont \$8,880, Sandra Kalef Ottawa Ont \$7,759, Peter R Kembal Ottawa Ont \$47,327, René D Labelle Toronto Ont \$2,845, Lavenhol & Horwath Ottawa Ont \$8,077, J J Gary Lee Toronto Ont \$3,258, George Long Ottawa Ont \$6,600, S I Lyman Toronto Ont \$3,211, Fraser MacDougall Ottawa Ont \$8,387, MacGillivray & Co Montreal Que \$35,967, Maureen Maguire Montreal Que \$4,042, Management Planning Institute Inc Toronto Ont \$26,675, W J Matthews Toronto Ont \$2,942, McCay Duff & Co Ottawa Ont \$4,160, John McKay & Associates Ottawa Ont \$8,160, Mercure Béliveau & Associés Montreal Que \$21,328, George Mowbray Toronto Ont \$6,599, National Arts Centre Ottawa Ont \$23,891, Newton Consultants Ottawa Ont \$20,896, Normandin Séguin & Associés Ottawa Ont \$8,957, M O'Bree Montreal Que \$2,562, Peat Marwick Mitchell & Co Ottawa Ont \$111,160, Peat Marwick and Partners Ottawa Ont \$24,914 and Toronto Ont \$55,020, Price Waterhouse & Co Montreal Que \$2,812; Ottawa Ont \$145,345; Toronto Ont \$2,000; Vancouver BC \$12,804 and Winnipeg Man \$6,125, Raymond Chabot Martin Paré & Associés Montreal Que \$8,353, Keith Robinson Montreal Que \$3,232, Rochford & Associates Montreal Que \$4,174 and Ottawa Ont \$10,242, David H Roth Montreal Que \$2,409, Arthur Rudy Ottawa Ont \$6,700, Leonard Rutman Ottawa Ont \$9,683, Ian D Sale Toronto Ont \$5,037, Séguin Préfontaine Patenaude & Cie Ottawa Ont \$45,139, Saul N Silverman Kanata Ont \$3,185, Douglas A Smith Ottawa Ont \$2,125, Sores Inc Montreal Que \$14,216, Stevenson Kellogg Ltd Toronto Ont \$136,246, Supply and Services Canada Ottawa Ont \$121,151, Thorne Riddell & Co Montreal Que \$11,775; Ottawa Ont \$5,050; Toronto Ont \$39,578 and Winnipeg Man \$4,950, Touche Ross & Co Montreal Que \$75,459; Ottawa Ont \$30,606 and Toronto Ont \$69,329, Donne Traxel Calgary Alta \$2,859, Derek Walker Montreal Que \$4,787, G H Ward & Partners Ottawa Ont \$51,662, J Stanley Whitehead Toronto Ont \$21,699, Winspear Higgins Stevenson & Co Ottawa Ont \$21,059, Woods Gordon & Co Toronto Ont \$20,967.

*Temporary Office Services \$243,269*—Harrington Personnel Ottawa Ont \$13,196, Office Overload Ottawa Ont \$107,418, Personnel Pool Ottawa Ont \$14,435, The 500 Selection Service (Ottawa) Ltd Ottawa Ont \$99,710, Technical Overload Ottawa Ont \$4,877.

*Course Fees \$116,672*—The Berlitz School of Languages Ottawa Ont \$28,476, Government of Canada—Public Service Commission Ottawa Ont \$53,810 and Supply and Services Ottawa Ont \$6,380, Order of Chartered Accountants of Quebec Montreal Que \$7,500.

*Legal Services \$15,802*—Borden & Elliot Toronto Ont \$10,236, Gowing and Henderson Ottawa Ont \$4,660.

*Data Processing Services \$9,723*—Government of Canada—Transport Ottawa Ont \$9,723.

*Hospitality \$9,153*—James J Macdonell Ottawa Ont \$3,427.

*Other Services \$14,493*—Government of Canada—Supply and Services Ottawa Ont \$8,813.

*Tuition Fees \$14,049.*

**Insurance**

*Valuation of Securities held by Insurance, Trust and Loan companies \$9,102*—Canadian Daily Quotation Service Ltd Toronto Ont \$9,000.

*Data Processing \$146,536*—Alphatext Systems Ltd Ottawa Ont \$61,795, IBM Canada Ltd Ottawa Ont \$34,563, I P Sharp Associ-

## FINANCE—Concluded

ates Ltd Toronto Ont \$35,878, Data Encoding Ottawa Ont \$11,486, Government of Canada—Supply and Services Ottawa Ont \$2,333.

*Stenographic Services* \$12,308—Personnel Pool Ottawa Ont \$11,888.

*Training and Educational Services* \$8,320—Government of Canada—Public Service Commission Ottawa Ont \$3,375.

*Audit Services* \$9,000—Government of Canada—Supply and Services Ottawa Ont \$9,000.

*Other Business Services* \$36,377—Government of Canada—Supply and Services Ottawa Ont \$36,377.

*Other Types of Services* \$4,825.

### Tariff Board

*Other Business Services* \$26,313—R Berthiaume Ottawa Ont \$2,280, Development Planning Associates Ltd Ottawa Ont \$3,375, Government of Canada—Statistics Canada Ottawa Ont \$3,258, G R Grant Ottawa Ont \$9,600, J D Sutherland Ottawa Ont \$4,300, H Tiessen Ottawa Ont \$3,500.

*Other Types of Services* \$10,953.

## GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

*Acquisition Services* \$7,088.

*Casual Help Clerical, Stenographic and Household* \$11,148.

*Laundry* \$14,386.

*Photography* \$5,306.

*Tour Guide Service* \$2,506.

*All Other Business Services* \$4,089.

## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

### ADMINISTRATION PROGRAM

*Accounting Services* \$144,362—Government of Canada—Supply and Services Ottawa Ont \$130,360, Systems Dimensions Limited Ottawa Ont \$6,867.

*Health and Welfare Services* \$58,764—Government of Canada—National Health and Welfare Ottawa Ont \$58,764.

*Other Business Services* \$650,321—Al Services Reg'd (Ott) Ottawa Ont \$13,680 Acousticon Systems Corporation of Ottawa Limited Dictograph Division Ottawa Ont \$2,033, Adga Limited Ottawa Ont \$5,665, Alphatext Limited Ottawa Ont \$81,002, EAC Amy and Sons Limited Ottawa Ont \$3,340, J M Boyko Ottawa Ont \$5,690, Canadian Association in Support of the Native Peoples Ottawa Ont \$5,000, Carleton University Ottawa Ont \$7,000, E Clarke Ottawa Ont \$7,695, S Cole Ottawa Ont \$5,293, R C Deans Ottawa Ont \$4,000, Engineering Institute of Canada Montreal Que \$2,400, M Faraday Smith Ottawa Ont \$11,710, General Photo Limited Ottawa Ont \$6,490, Government of Canada—National Library Ottawa Ont \$10,665, National Research Council Ottawa Ont \$2,002, Public Service Commission Ottawa Ont \$36,900 and Supply and Services Ottawa Ont \$93,322, Miss Hall's Personnel Service Ottawa Ont \$4,694, A M Hanley Ottawa Ont \$2,376, Harrington Personnel Ottawa Ont \$6,563, P W Harris Ottawa Ont \$2,400, J D Holmes Ottawa Ont \$3,240, Hoyt Mockler Allen and Dixon Freder-

icton NB \$10,922, Kenting Earth Sciences Limited Ottawa Ont \$4,450, LaPierre Thomas and Associates Montreal Que \$5,011, Y C Lee Ottawa Ont \$3,500, John P Mahoney Associates Saint John NB \$3,564, Management Video Publications Limited Toronto Ont \$6,403, Michaud Leblanc Robichaud and Deschenes Kent NB \$4,725, R G Moore Ottawa Ont \$2,990, Morrison Hersfield Theakston and Rowan Limited Guelph Ont \$18,000, Office Overload Ottawa Ont \$20,163, Personnel Pool Ottawa Ont \$4,828, G I Privett Ottawa Ont \$3,900, Stacey Personnel Ottawa Ont \$35,511, G T Sutter Ottawa Ont \$2,680, Sutton and Bell Toronto Ont \$6,839, G R Swan Ottawa Ont \$3,834, A M Sydenham Ottawa Ont \$3,496, Systems Dimensions Limited Ottawa Ont \$117,671, The 500 Selection Services (Ottawa) Limited Ottawa Ont \$3,902, H T Vergette Ottawa Ont \$20,817, Waterloo Management Education Centre Waterloo Ont \$4,500.

*Protection Services* \$51,499—Canadian Corps of Commissionaires Ottawa Ont \$51,499.

*Training of Public Servants* \$163,840 (course fees recovered \$67,829)—Government of Canada—Public Service Commission Ottawa Ont \$86,534, Government of Yukon Territory Whitehorse YT \$6,060, The Maple Leaf Language Centre Limited Ottawa Ont \$37,448, Waterloo Management Education Centre Waterloo Ont \$2,475.

*Other Types of Services* \$11,774.

### INDIAN AND ESKIMO AFFAIRS PROGRAM

*Educational Elementary and Secondary Schools* \$70,503,375—Abitibi School Board Amos Que \$3,000, Administration Family Child Welfare Halifax NS \$26,445, Allanwater District School Area Band Thunder Bay Ont \$10,500, Allanwater Public School Thunder Bay Ont \$5,250, Algonquin College Quebec Que \$9,500, Amos School Board Amos Que \$90,630, Antigonish Regional School Antigonish NS \$4,200, Arcola School Unit 10 Arcola Sask \$143,955, Armstrong Public School Armstrong Ont \$5,075, Atlantic Provincial Resource Centre Amherst NS \$21,396, Cyril Aucoin Whitehorse YT \$8,580, Auden Public School Auden Ont \$32,400, Balcarres Consolidated School Unit Balcarres Sask \$200,847, Bancroft Drive Boys Home Sudbury Ont \$2,218, Battleford Development Centre North Battleford Sask \$7,250, Beaver Lodge R C S S D #68 Beaverlodge Alta \$22,229, Big Trout Lake Band Big Trout Lake Ont \$16,284, Biggar School Unit #50 Biggar Sask \$43,694, Blaine Lake School Unit Blaine Lake Sask \$176,952, Blood/Peigan District Lethbridge Alta \$5,814, Board of Education Hamilton Ont \$2,048, Boards of School Trustees Summerside PEI \$2,000, Bonnyville Regional School District #4 Bonnyville Alta \$79,912, Bonnyville School Division #46 Bonnyville Sask \$18,613, Bonnyville School District #2665 Bonnyville Alta \$39,300, Borderland School Unit Rocklawn Sask \$9,302, Brant County Board of Education Brantford Ont \$151,043, Beverley Bressette Forest Ont \$53,106, Broadview School Unit Broadview Sask \$195,759, Bruce Grey County Board Hanover Ont \$20,166, Calgary Board of Education Calgary Alta \$198,190, Calgary Separate School Board Calgary Alta \$162,611, Calgary School Division #41 Calgary Alta \$109,210, Cape Breton Business College Sydney NS \$2,500, Carcross Community Education Carcross YT \$30,560, Cardston School Division #2 Cardston Alta \$977,684, Caughnawaga Indian Way School Caughnawaga Que \$37,839, Chapais School Board Chibougamau Que \$18,480, Chapeau Board of Education Chapeau Ont \$24,078, Chauveau Regional School Board Quebec Que \$88,316, Chippewa Bus Hopkins Wallaceburg Ont \$7,393, City of Sydney Sydney NS \$28,903, Aubyn Coad Whitehorse YT \$8,580, Confederation College Thunder Bay Ont \$4,500, Cochrane High School Regina Sask \$6,760, Cochrane Iroquois Falls Board Cochrane Ont \$3,710, Coch-



# INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

rane Iroquois Falls R C S S Board Cochrane Ont \$3,121, Colchester Amalgamated School Board Truro NS \$2,400, Colchester East Haunts School Board Truro NS \$302,654, Cold Lake R C S S D #64 Cold Lake Alta \$64,145, Corporation Episcopale Catholique Moosonee Ont \$97,500, County of Grande Prairie #1 Grande Prairie Alta \$8,835, County of Lac St Anne #28 Sanguo Alta \$142,436, County of Lethbridge #26 Lethbridge Alta \$2,298, County of Newell #4 Brooks Alta \$77,989, County of Parkland Stoney Plain Alta \$136,042, County of Ponoka Ponoka Alta \$383,178, County of Smoky Lake #13 Smoky Lake Alta \$92,977, County of St Paul #19 St Paul Alta \$726,208, County of Wetaskiwin #10 Wetaskiwin Alta \$111,569, County of Wheatland Strathmore Alta \$472,147, County of Vulcan #2 Vulcan Alta \$230,318, Cross Lake Community Council Cross Lake Man \$3,656, Cupar School Unit Cupar Sask \$286,673, Department of Continuing Education Regina Sask \$8,231, Department of Education Regina Sask \$4,380, Department of Social Services Halifax NS \$7,167, Drumheller Valley School Division #2 Drumheller Alta \$77,100, Dryden Board of Education Dryden Ont \$530,273, R W Drunning Winnipeg Man \$6,996, East Smokey School Division Valleyview Alta \$12,551, Eastern Quebec Regional School Quebec Que \$68,674, Eastern Quebec Regional School Board Quebec Que \$124,094, Edmonton R C S S D #7 Edmonton Alta \$263,801, Edmonton School Division #7 Edmonton Alta \$44,394, Espanola Board of Education Espanola Ont \$22,031, Exshaw School Division #1699 Exshaw Alta \$239,700, Family Child Welfare Administration Halifax NS \$9,407, Ferland Public School Ferland Ont \$21,150, Foothills School Division High River Alta \$89,710, Fort Frances Board of Education Fort Frances Ont \$3,230, Fort Frances-Rainy River District S S Board Fort Frances Ont \$197,202, Fort Frances-Rainy River Board of Education Fort Frances Ont \$374,459, Fort McMurray R C S S D #32 Fort McMurray Alta \$64,862, Fort Vermilion R C S S D #26 Peace River Alta \$18,660, Fort Vermilion School Division #52 Fort Vermilion Alta \$703,300, Frontenac County Board Kingston Ont \$3,306, Frontier School Division Dauphin Man \$10,259, Gaspé Peninsula and the Magdalen Islands Social Service Centre Quebec Que \$137,140, Geraldton Board of Education Geraldton Ont \$192,723, Geraldton RC Board Geraldton Ont \$146,774, Glen Avon Protestant School Division #5 St Paul Alta \$98,922, Govan School Unit #29 Govan Sask \$561,129, Government of Canada—Supply and Services Halifax NS \$79,627 and Fredericton NB \$41,732, Government of the Yukon Territory Whitehorse YT \$359,223, Grey County Board Markdale Ont \$85,802, Grande Centre R C S S D #67 Grande Centre Alta \$15,804, Grande Prairie SD #2357 Grande Prairie Alta \$24,160, Grande Prairie Association for Retarded Children Grande Prairie Alta \$3,024, Grande Prairie School District #2357 Grande Prairie Alta \$8,638, Grant MacEwan Community College Edmonton Alta \$2,205, Grassy Narrows Kenora Ont \$2,085, Graton R C District #13 Regina Sask \$12,958, Grenfell Consolidated School District #10 Grenfell Sask \$49,602, Gulf Regional School Board Sept-Îles Que \$523,118, Haldimand Board of Education Hagersville Ont \$663,163, Halifax School for the Blind Halifax NS \$42,661, Harricana Regional School Board Amos Que \$75,845, Hastings County Board Belleville Ont \$201,320, Haut St Maurice School Board La Tuque Que \$75,845, Haute-Gatineau School Board Maniwaki Que \$137,461, Hauteville Social Service Centre Quebec Que \$589,394, Henry Bourassa School Board Mont-Laurier Que \$128,866, Hearst Board of Education Hearst Ont \$326,121, High Prairie S D #48 High Prairie Alta \$153,827, High Prairie R C S S D #56 High Prairie Alta \$26,712, Hudson Bay Company Winnipeg Man \$4,410, Ile a La Cross Northern School Board Ile a la Cross Sask \$10,752, Independent School District Warroad Minn USA \$429,504, Indian Head School Unit #19 Indian Head Sask \$197,876, Interprovincial School for the Deaf Regina Sask \$2,500, Islington Band Kenora Ont \$3,090, Tom Jack Whitehorse YT \$9,842, Jackhead Band Dallas Man \$2,481, Jeune Lorette School Board Loretteville Que

\$14,920, Kamsack School Unit #35 Kamsack Sask \$234,105, Kapuskasing Board of Education Kapuskasing Ont \$10,637, Kinistino School Unit Kinistino Sask \$111,478, Kenora Board of Education Kenora Ont \$281,107, Kenora District RC Separate Kenora Ont \$429,504, Kenora Trust Account Kenora Ont \$5,175, Kent County Board of Education Chatham Ont \$490,669, Kent County RC SS Board Chatham Ont \$6,283, Kirkland Lake Board of Education Kirkland Lake Ont \$7,040, Lac La Biche S D #51 Lac La Biche Alta \$141,843, Lac St-Pierre School Board Nicolet Que \$10,065, Lakefield College Lakefield Ont \$15,331, Lakehead Board of Education Thunder Bay Ont \$73,590, Lakehead RC Board Thunder Bay Ont \$14,213, Lakehead University Thunder Bay Ont \$3,441, Lake Manitoba Vogar Man \$2,502, Lake St John/Chibougamau Social Service Centre Quebec Que \$54,432, Lake St John School Board Alma Que \$17,510, Lake Timiskaming School Board Ville-Marie Que \$282,964, Lambton County Board of Education Sarnia Ont \$659,360, Lambton County Separate School Sarnia Ont \$26,454, La Mauricie Regional School Board La Tuque Que \$26,666, La Mauricie School Board Shawinigan Que \$119,544, Lanaudiere School Board Joliette Que \$100,524, Laurentienne School Trustees Ste Agathe des Monts Que \$12,877, Laurentide Lanaudiere Social Service Centre Quebec Que \$17,967, Laurenville School Board Rosemeré Que \$69,200, Lavallière School Board St-Félicien Que \$34,596, La Vérendrye Regional School Board Val d'Or Que \$182,766, Lebel-sur-Quévillon School Board Quévillon Que \$25,140, Hopkins Leighton Wallaceburg Ont \$7,393, Lethbridge CS SD #9 Lethbridge Alta \$47,212, Lethbridge Community College Lethbridge Alta \$4,237, Lethbridge SD #51 Lethbridge Alta \$65,608, Littoral School Board Sept-Îles Que \$472,672, London Board of Education London Ont \$314,483, Louis-Hémon School Board Dolbeau Que \$455,830, Louis Jolliet School Board Havre St-Pierre \$180,817, Loyola High School Montreal Que \$3,346, Mah Soo School Board Tobique NB \$3,813, Donald McGadhy Whitehorse YT \$8,580, Mac Raes Northern Enterprise Winnipeg Man \$2,760, Manitoba Community Winnipeg Man \$4,270, Manitoulin Board of Education Little Current Ont \$885,017, Maple Creek School Unit #17 Maple Creek Sask \$34,446, Meadow Lake School Unit Meadow Lake Sask \$146,973, Medstead School Unit Medstead Sask \$175,557, Melfort School Unit #54 Melfort Sask \$47,180, Melville Comprehensive High School Melville Sask \$22,725, Melville School District Melville Sask \$3,731, Melville School Unit Melville Sask \$9,466, Michipicoten Board of Education Wawa Ont \$26,856, Middlesex County Board of Education Hyde Park Ont \$321,326, Minc Centre School Fort Frances Ont \$228,249, Minister of Finance Regina Sask \$104,069, (Department of Education) Victoria BC \$31,058, Fredericton NB \$866,622, and Winnipeg Man \$23,149, Leon Mitchell Winnipeg Man \$2,433, Montreal Lake Children Home Timber Bay Sask \$20,400, Municipal School Board Fredericton NB \$17,505, Municipality of Inverness Fredericton NB \$8,101, Municipality of the County of Queens Fredericton NB \$2,100, Muskoka Board Bracebridge Ont \$23,956, Muskawchees Cultural Hobbema Alta \$2,600, Native Education Department The Pas Man \$111,476, Nanaimo District Education Nanaimo BC \$21,562, Natonum Community College Prince Albert Sask \$10,550, Navajo Community College Tsalaie Ariz USA \$2,078, Niagara Helicopter Limited Niagara Falls Ont \$20,000, Nipawin School Unit #16 Nipawin Sask \$30,463, Nipissing Board of Education North Bay Ont \$122,281, Nipissing R C S S Board North Bay Ont \$122,318, Norfolk Board of Education Simcoe Ont \$17,712, North Island Regional School Board Chomey Que \$101,470, North Battleford Collegiate North Battleford Sask \$23,312, North Battleford RC School North Battleford Sask \$46,673, North Battleford School District North Battleford Sask \$174,527, Northern Light Gospel Missions Red Lake Ont \$62,870, Northern School Board Prince Albert Sask \$905,309, Northern Youth Programs Dryden Ont \$71,660, Northland SD #61 Peace River Alta \$2,290,410, Northside Victoria School Board North Sydney NS \$4,634, Northumberland & N E

## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Cobourg Ont \$26,744, Notre Dame de Foy Campus Quebec Que \$4,229, Nova Scotia Teachers College Truro NS \$2,055, Old Forges School Board Trois-Rivières Que \$3,150, Ontario Department of Education Toronto Ont \$13,121, Co-za-we-kwun Centre Rivers Man \$2,046, O'Sullivan Bilingual College of Quebec Quebec Que \$6,517, O'Sullivan College Montreal Que \$4,200, Ottawa Board of Education Ottawa Ont \$6,902, Ottawa School Board Ottawa Ont \$58,665, Outaouais Regional School Board Hull Que \$13,860, Parkland School Unit #63 Shellbrook Sask \$265,644, Paynton Consolidated School Paynton Sask \$45,824, Pelly Trail School Division Russell Man \$18,102, Perth County Board of Education Stratford Ont \$26,485, Peterborough County Board Peterborough Ont \$188,190, Pincher Creek St Michaels #18 Pincher Creek Alta \$108,920, Pincher Creek SD #29 Pincher Creek \$234,897, Ponoka RC SSD #95 Ponoka Alta \$156,615, Portage la Prairie School Division Portage la Prairie Man \$3,752, Prince Albert Comprehensive High School Prince Albert Sask \$118,822, Prince Albert Public School Prince Albert Sask \$240,541, Prince Albert RC School Prince Albert Sask \$105,298, Prince Albert School Unit Prince Albert Sask \$114,798, Province of: British Columbia Education Victoria BC \$3,789; New Brunswick—Social Services Fredericton NB \$48,197; Manitoba Winnipeg Man \$2,320,884; Saskatchewan (Education) Regina Sask \$16,016 and Provincial Treasurer Edmonton Alta \$3,504, Provencer Regional School Board Nicolet Que \$11,190, Protestant Regional School Board (Western Quebec) Hull Que \$166,293, Protestant Regional School Board Chateaugay Que \$1,161,813, Protestant Regional School Board Greater Hull Hull Que \$78,592, Protestant Regional School Board Greater Montreal Montreal Que \$5,940, Protestant School Board of Greater Sept-Îles Sept-Îles Que \$428,573, Public Satellite NWT \$2,103, Quebec Catholic School Board Quebec Que \$8,607, Quebec Social Service Centre Quebec Que \$4,607, Queen of Angels Dorval Que \$3,066, Ranch Ehrlo Regina Sask \$66,088, Red Lake Board of Education Red Lake Ont \$2,673, Refund Sudbury District Sudbury Ont \$9,515, Regina Roman Catholic Regina Sask \$15,120, Regina School Unit #21 Regina Sask \$104,102, Regional Administration Unit #4 Montague PEI \$35,980, Regional School Board Baie-des-Chaleurs Carleton Que \$100,043, Regional School Board of Gaspesia New Carlisle Que \$69,600, Richmond County Municipal School Board Richmond NS \$98,606, R Ritcey Ottawa Ont \$6,408, Rivage Regional School Board Baie Comeau Que \$219,812, Roberval School Board Roberval Que \$11,299, Rocky Mountain S D #15 Rocky Mountain House Alta \$52,091, Rolling River School Division Minnedosa Man \$4,895, Rosthern School Unit #49 Rosthern Sask \$219,469, Sacred Heart Convent Montreal Que \$13,999, St Georges School Montreal Que \$6,385, St Paul SD #2228 St Paul Alta \$243,815, St Paul Co-op St Paul Alta \$2,073, St Paul Regional High School St Paul Alta \$104,876, St Thérèse de l'Enfant Jésus School Fort George Que \$288,420, St Theresa Pointe Band St Theresa Pointe Man \$2,861, Saddle Lake/Atabasca District St Paul Alta \$4,083, Saguenay School Board Chicoutimi Que \$5,079, Saguenay Social Service Centre Lac St Jean Que \$8,749, Saskatchewan Indian Cultural College Saskatoon Sask \$4,919, Saskatchewan Indian Cultural College Saskatoon Sask \$1,639, Saskatchewan Board of Education Saskatoon Sask \$45,118, Sault Ste Marie Board of Education Sault Ste Marie Ont \$45,705, Sault Ste Marie RC SS Board Sault Ste Marie Ont \$48,256, Savant Lake Separate School Savant Lake Ont \$2,482, Savant Lake District School Area Board Savant Lake Ont \$49,236, Schefferville Catholic School Board Schefferville Que \$382,182, School Board-District #2 Campbellton NB \$562,817, School Board Inverness Inverness NS \$26,388, School Board Pictou Pictou NS \$36,803, School Board Sydney Sydney NS \$164,346, School Board of Tracadieche Maria Que \$77,050, Senneterre School Board Senneterre Que \$67,271, Sept-Îles School Board Sept-Îles Que \$347,075, Seminary Mont Saint-Sacrement Valcartier Que \$9,655, Simcoe County Board Barrie Ont \$219,901, Sir James Whitney-School for Deaf

Belleville Ont \$9,690, M Shannon Pakenham Ont \$2,000, Sheraton Elmira Motor Toronto Ont \$8,775, South Shore Community Association Sydney NS \$7,740, Superintendent of Schools Sydney NS \$17,917, Stanstead College Stanstead Que \$2,486, Steven J A Fairford Man \$17,250, Stormont Dundas & Glengary Cornwall Ont \$722,763, Student Advisory Board S S Marie Batchewan Ont \$10,407, Sturgeon SD #24 Morinville Alta \$91,384, Sturgis School Unit #45 Sturgis Sask \$42,386, Sudbury Board of Education Sudbury Ont \$29,179, Sudbury RC SS Board of Education Sudbury Ont \$25,694, Sydney-Co-Op Day Care Sydney NS \$5,220, Tadoussac School Board Tadoussac Que \$9,185, Telegraph Creek Elementary School Alta \$47,798, Tevlon School Residence Tevlon Man \$139,985, The Municipal Corporation of Vancouver City & District Uranium City Sask \$3,075, Thibault RC PSD #35 Morinville Alta \$25,770, Tiger Hills School Division Glenburg Man \$3,483, Timiskaming Board of Education New Liskeard Ont \$30,204, Timmins Board of Education Timmins Ont \$50,493, Town of New Glasgow New Glasgow NS \$12,627, Treasurer of Ontario Toronto Ont \$28,084, Turtleford School Unit Turtleford Sask \$186,452, Two-Mountains Regional School Board St Eustache Que \$25,424, Two-Mountains School Board St Eustache Que \$17,928, University of: St Francis Xavier Antigonish NS \$26,448 and St Thomas Fredericton NB \$6,995, Ursulines High School Quebec Que \$3,521, Val d'Or School Board Val d'Or Que \$250,155, Valleyview RC SSD #84 Valleyview Alta \$102,731, Villa Loyola Sudbury Ont \$2,340, Ville-Marie Social Centre Montreal Que \$6,343, Wadena School Unit Wadena Sask \$246,739, Wakaw School Unit Wakaw Sask \$92,053, West Parry Sound Board of Education West Parry Sound Ont \$256,616, Western Christian College Weyburn Sask \$7,273, Western Quebec Social Services Centre Quebec Que \$234,673, Wetaskiwin SD #264 Wetaskiwin Alta \$75,793, Wetaskiwin RC SSD #15 Wetaskiwin Alta \$27,809, Wilkie School Unit #59 Wilkie Sask \$172,244, Willow Creek S D #28 Claresholm Alta \$444,475, Chief Willy Wilson Fort Frances Ont \$5,000, Wolseley Consolidated Wolseley Sask \$5,864, York County Board Sutton Ont \$11,400, Yorkton Collegiate Institute Yorkton Sask \$2,220, Yorkton Public School Unit Yorkton Sask \$5,625

*Protection Services \$791,682*—Canadian Corps of Commissionaires Ottawa Ont \$3,534, Haulterive Social Service Centre Haulterive Que \$245,882, Outaouais Social Service Centre Quebec Que \$115,524, Richelieu Social Service Centre Longueuil Que \$158,668, St Paul's Residence The Pas Man \$5,876, Timmins Board of Education Timmins Ont \$5,371, Town of Truro Truro NS \$36,644

*Data Processing Services \$125,372*—Dataline Systems Toronto Ont \$9,530, Systems Dimensions Limited Ottawa Ont \$90,502

*Laundry, Dry Cleaning and Relative Services \$14,923.*

*Training Public Servants Other \$508,980*—Banff School of Advanced Management Banff Alta \$7,650, Berlitz School of Languages Ottawa Ont \$2,230, College Manitou Ecowi Que \$50,648, College Manitou La Macaza Que \$7,149, Department of Continuing Education Regina Sask \$93,261, Frontier School Division Dauphin Man \$129,740, Government of Canada—Public Service Commission Ottawa Ont \$50,445, Oo-za-we-kwum Centre Incorporated Rivers Man \$20,003, Register Program Training Ottawa Ont \$3,100, St Andrews Airway Winnipeg Man \$3,966, Saskatchewan Indian Community College Saskatoon Sask \$8,000, Star of the North Retreat St Albert Alta \$2,210, The Ontario Institute Toronto Ont \$3,150, University of Western Ontario London Ont \$9,100

*Motion Picture Productions \$203,950.*

*Education, University and College \$1,337,306*—Auden School Board Thunder Bay Ont \$3,000, Banff School of Advanced Management Banff Alta \$5,000, College of: Cambrian Sudbury Ont \$7,363; Canadore Sudbury Ont \$3,807; Cape Breton Sydney NS \$3,022;



## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

George Brown Toronto Ont \$2,120, Muskawchees Cultural Hobbema Alta \$51,700; Natonum Community Prince Albert Sask \$5,568; Niagara Christian Saskatoon Sask \$11,536; Nova Scotia Teachers Halifax NS \$3,050, Radio College of Canada Toronto Ont \$3,288 and Saskatchewan Indian Cultural Saskatoon Sask \$87,246, Department of Continuing Education Regina Sask \$5,489, Ferland Public School Thunder Bay Ont \$43,750, Lakehead Board of Education Thunder Bay Ont \$41,110, Lakehead District RC SS Board Thunder Bay Ont \$65,582 Lake Superior Board of Education Schreiber Ont \$40,314, Manitoba Education Office Winnipeg Man \$126, Michipicotin School Division Wawa Ont \$18,758, Nipigon Red Rock Board of Education Red Rock Ont \$29,051, Northern Superior RC SS Board Thunder Bay Ont \$55,670, Refund Quebec Regina Sask \$23,486, SS No. 1 Armstrong School Board Armstrong Ont \$18,985, SS No 1 Kilkenny Board of Education MacDiarmid Ont \$65,101, University of: Alaska Whitehorse YT \$2,500; Alberta Edmonton Alta \$7,142; Bishop Montreal Que \$2,665; Brandon Brandon Man \$19,549; Dalhousie Halifax NS \$8,513; Lakehead Thunder Bay Ont \$126,288; Laurentian Sudbury Ont \$9,576; Laval Quebec Que \$2,130; Lethbridge Lethbridge Alta \$5,392; Manitoba Winnipeg Man \$19,867; McGill Montreal Que \$2,525; New Brunswick Fredericton NB \$32,141; Nipissing Nipissing Ont \$6,660; Queen's Kingston Ont \$2,110; Regina Regina Sask \$12,656; Saskatchewan Regina Sask \$2,100; Saskatoon Saskatoon Sask \$34,949; St Thomas Fredericton NB \$16,380; St Mary's Halifax NS \$13,813 and Winnipeg Man \$9,341.

### Hospitality \$6,107.

*Photo Services except Motion Pictures \$29,753*—Bird & Hale Limited Toronto Ont \$5,980, Environmental Services Ottawa Ont \$13,340

*Accounting Services \$187,472*—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$6,800 and Veterans Affairs Ottawa Ont \$10,400.

*Legal Services \$681,188*—Alberta Government Edmonton Alta \$2,678, Alberta Power Limited Edmonton Alta \$4,000, Bank of Montreal Edmonton Alta \$10,000, Coopers & Lybrand Edmonton Alta \$11,300, Federation of Saskatchewan Indians Saskatoon Sask \$2,100, Government of Canada—Energy, Mines and Resources Ottawa Ont \$59,466, Hill Starkman & Burger Edmonton Alta \$4,610, Stanley R Kurisko Sault Ste Marie Ont \$4,445, Speed & Speed Ltd Halifax NS \$2,689, Union of New Brunswick Indians Perth NB \$3,500, Walsh & Co Calgary Alta \$7,272, W Young Calgary Alta \$8,108

*Engineering Services \$1,801,223*—Anisk Planning Consultants Winnipeg Man \$4,750, Garry Hilderman Associates Winnipeg Man \$4,979, Northway Survey Corporation Winnipeg Man \$3,838.

### Other Health Services \$4,287.

*Welfare Services \$393,278*—E Andrychuk Funeral Home Limited Kamsack Sask \$11,942, Aurora Funeral Home Whitehorse YT \$13,764, Brandon University Brandon Man \$51,899, City of Winnipeg Man \$5,256, Coventry Funeral Service Limited Nipawin Sask \$3,804, Daleys Funeral Home Big River Sask \$3,900, Dauphin Veterinary Clinic Dauphin Man \$2,500, East Gate Lodge Incorporated Winnipeg Man \$13,451, Everitt Funeral Chapel North Battleford Sask \$6,918, Fairview Home The Pas Man \$25,594, Holiday Retreat (1965) Limited Portage la Prairie Man \$5,793, Lee Funeral Home Regina Sask \$3,705, MacKenzie Funeral Home Prince Albert Sask \$6,203, J M Marcus Incorporated Val d'Or Que \$3,500, Marshalls Funeral Home St Walburg Sask \$6,071, Minister of Finance Winnipeg Man \$40,666, Morley House Norway House Man \$2,875, Norfasons Funeral Chapel Limited Foam Lake Sask

\$3,788, Paulhus Funeral Services Shellbrook Sask \$6,870, Ruthoen Funeral Home Carlisle Sask \$4,389, St Adolphe Nursing Home St Adolphe Man \$18,060, St Joseph's Residence Winnipeg Man \$2,831, St Norbert Nursing Home Winnipeg Man \$39,831, St Paul's Residence The Pas Man \$16,570, Sallows & MacDonald Funeral Home North Battleford Sask \$3,574, Seven Regions Health Centre Gladstone Man \$2,164, Swan River Valley Swan River Man \$7,777, Tache Nursing Home Winnipeg Man \$25,881, J E Thomas Funeral Home Meadow Lake Sask \$6,835.

*Other Business Services \$18,991,294*—Aeyouch Inuit Corporation Quebec Que \$166,619, Morris Agecoutay Muscow Sask \$7,000, Clifford Ahanekew Canwood Sask \$40,410, Paul Ahanekew Sandy Lake Sask \$4,000, A J Bus Lines Sudbury Ont \$2,750, S P Akiwenzie Wilton Ont \$8,000, Alberta Mint Edmonton Alta \$10,648, Alberta Native Communications Edmonton Alta \$5,000, Arctic Institute of North America Montreal Que \$4,000, Athabaska Band Office La Ronge Sask \$6,197, Atkins (Gordon) Architect Calgary Alta \$3,537, Balcarres Consolidated Balcarres Sask \$14,771, Bear William Meadow Lake Sask \$2,256, Everett Bear Birch Hills Sask \$29,400, Gordon Bear Tweedsmuir Sask \$7,280, Beardy Band Council Duck Lake Sask \$14,190, Beaver Lake Band Lac La Biche Alta \$3,325, Harry Bellegarde Goodeve Sask \$18,600, Harold Benjoe Edenwold Sask \$2,020, Benoit & Associés Candiac Que \$12,795, Borman & Mar Yellowknife NWT \$2,522, Bernard Cleary Incorporated Quebec Que \$2,500, Best Western Motor Inn Dryden Ont \$3,870, Tom Bigchild Rocky Mountain House Alta \$28,020, Big Cove Education Big Cove NB \$3,267, Mervin Bigknife Balcarres Sask \$10,800, Bigstone Band Demarais Alta \$10,800, Big Trout Lake Band Dryden Ont \$4,000, Birch Findlay McFarland Winnipeg Man \$6,995, Blackfoot Bus Co-Op Gleichen Alta \$345,685, Blackfoot Band Administration Gleichen Alta \$9,000, Blaine Lake School Unit Blaine Lake Sask \$35,522, J H Blair (RPF) Thunder Bay Ont \$23,729, Blood Band Bus Co-Op Cardston Alta \$782,388, Board of Education Regina Sask \$2,125, Board School Trustees Big Cove NB \$2,400, Peter Boothroyd Edmonton Alta \$5,000, Bourassa Transport Sanmaux Que \$2,200, Bourgeault Bus Line Sudbury Ont \$5,642, R M Bradley & Associates Oakville Ont \$8,659, Wm G Breese & Associates Edmonton Alta \$8,754, Ernest Buffalo Wetaskiwin Alta \$4,048, Irwin Buffalo Punichy Sask \$8,000, Sidney Buffalo Punichy Sask \$8,000, Jackie Bullfrog Fort George Que \$13,050, D Burgoyne London Ont \$4,534, Sandra Callahan Ottawa Ont \$2,102, Campbell Construction Sydney NS \$2,920, Kevin Campbell Vancouver BC \$8,000, D B Cameron Kenora Ont \$19,038, Canadian Executive Services Overseas Montreal Que \$571,469, Canadian Indian Marketing Services Ottawa Ont \$373,016, Carlos Bus Line Sudbury Ont \$2,646, Wm Carrol & Associates Calgary Alta \$4,500, C & D Rentals High Level Alta \$3,357, Centennial Centre of Science Don Mills Ont \$75,000, Central Marketing Services Ottawa Ont \$61,023, Centre De Sociaux Richelieu Valleyfield Que \$8,505, Charterways Transportation Sudbury Ont \$6,911, Ed Chicoose Muscow Sask \$11,200, Chippewas of the Thames London Ont \$4,200, City of Sept Iles Sept Iles Que \$32,804, Gordon Clarkson Company Thunder Bay Ont \$6,000, William Clement Toronto Ont \$5,600, Cochrane Iroquois Falls Board of Education Cochrane Ont \$3,300, J B Peter Cock Ottawa Ont \$6,000, Fred E Colburne Edmonton Alta \$5,563, Cold Lake Band Grande Centre Alta \$9,000, College Manitou Ecowi Que \$104,598, Conne River Native Ent Bay d'Espair Nfld \$10,000, Conservation Society of North Coast Quebec Que \$10,247, Lybrand Coopers Montreal Que \$4,500, Russel Cote Maniwaki Que \$6,661, Sam Cote Maniwaki Que \$23,817, County of Inverness Inverness NS \$2,525, County of Wetaskiwin Wetaskiwin Alta \$11,336, County of St Paul St Paul Alta \$4,350, Stewart Crain Davis Sask \$8,000, Delbert Crain Norquay Sask \$12,845, Credit Consultant Limited Montreal Que \$3,800, Ernest Crookedneck Island Lake Reserve Sask \$11,178,



## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Peter Crookedneck Island Lake Reserve Sask \$6,900, Philip Crookedneck Manistikiwan Reserve Sask \$10,672, Cross Bell Youth Camp Cardston Alta \$3,500, Cupples Communications Toronto Ont \$8,400, Alex Cyr Moscow Sask \$8,000, Mark Dahl & Company Calgary Alta \$4,750, Robert Daniels Batoche Sask \$9,000, Robert Daniels Wakaw Sask \$8,910, Data Key Systems Ottawa Ont \$3,184, Peter David Vilna Alta \$5,310, Deloitte Haskins & Sells Regina Sask \$10,000, Department of: Advanced Education & Manpower Edmonton Alta \$75,000; Lands & Forests Quebec Que \$113,304; Social Services Regina Sask \$32,122; and Tourism Regina Sask \$34,253, Harvey Desjarlais Lestock Sask \$14,000, Lloyd Desnomie Balcarres Sask \$9,528, Leo P Desnomie Balcarres Sask \$9,222, Wilfred Dieter Lorie Sask \$13,423, Digital Methods Ottawa Ont \$2,640, John Dockstadtor Ottawa Ont \$2,700, Doug's Service Garage Vilna Sask \$16,788, Dun & Bradstreet Vanier Ont \$16,000, Dryden Board of Education Dryden Ont \$21,078, Eagle Stanley Saskatoon Sask \$7,000, East Smokey School Division Valleyview Alta \$23,085, Edmonton R C S School Division #7 Edmonton Alta \$17,500, Elijah Etienne Oka Que \$45,183, Elijah Smith & Dougall MacDonald Whitehorse YT \$20,880, Epec Consulting Western Regina Sask \$13,660, Eiko Emori Ottawa Ont \$2,500, Ernst & Ernst Montreal Que \$11,040, Espanola Board of Education Espanola Ont \$29,434, Eytton Whittle & Company Whitehorse Yukon \$3,682, Federation of Saskatchewan Indians Regina Sask \$115,059, R M Ferguson Fort Qu'Appelle Sask \$5,625, Paul Fernand Pointe-Bleu Que \$3,317, Finance Department Quebec Que \$21,896, Sidney Fineday Shellbrook Sask \$5,000, Fort Frances Logging Service Fort Frances Ont \$7,743, Fort Frances Rainy River Board of Education Fort Frances Ont \$289,739, Fort Frances Rainy River SS Board Fort Frances Ont \$14,928, Fort Frances Trust Account Fort Frances Ont \$2,815, Frog Lake Band Frog Lake Alta \$7,560, Arsene Gamble Duck Lake Sask \$7,400, M Gamble Duck Lake Sask \$6,600, Roy Gamble Rosthern Sask \$9,400, Henry Gardypie Duck Lake Sask \$8,000, Lee Gartner Association Toronto Ont \$62,500, Gascoigne Swanson & Company North Battleford Sask \$3,898, M Gelber Winnipeg Man \$15,785, P George Joseph Bighead Reserve Meadow Lake Sask \$7,000, Clarence Gopher Cochran Sask \$9,120, Gordon Lathlin Construction The Pas Man \$3,721, Raymond Gordon Fort Qu'Appelle Sask \$20,460, Government of Canada—Agriculture Regina Sask \$33,360; Central Mortgage and Housing Corporation Ottawa Ont \$9,693 and Vancouver BC \$8,000; Energy, Mines and Resources Ottawa Ont \$267,896; National Health and Welfare Whitehorse YT \$19,664; Public Archives Ottawa Ont \$6,435; Public Service Commission Toronto Ont \$25,150; Supply and Services Ottawa Ont \$294,839; Supply and Services—Audit Services Bureau Ottawa Ont \$24,931 and Supply and Services—Bureau of Management Consultants Ottawa Ont \$29,964, J Graham London Ont \$3,472, Grand Conseil des Cris Val d'Or Que \$30,000, Grand Council Treaty #3 Kenora Ont \$10,500, Grand Council Treaty #9 Timmins Ont \$10,800, Grant McEwan Community College Edmonton Alta \$11,998, Government of Northwest Territories Yellowknife NWT \$37,000, Government of Yukon Territory Whitehorse YT \$52,034, H P Hamilton & Association Calgary Alta \$4,789, Hartley Martyn Prince Albert Sask \$4,500, Haut St Maurice School Board La Tuque Que \$1,572, Doug & Glen Hays Ashmont Alta \$42,806, Headway Management Limited Montreal Que \$5,027, Heaslip Motors Limited Hagersville Ont \$87,795, Hildbrandt Young & Association Winnipeg Man \$2,600, Benno Hienen Diplomat 40 Wieden Ostlandstrasse 86 Volkswirt Cologne \$2,325, Hobbema Transport Hobbema Alta \$334,418, J Holland London Ont \$4,360, Holley & MacKay Whitehorse YT \$3,265, David P Hunter Toronto Ont \$7,500, Imanco Marketing Ottawa Ont \$157,510, Impact Research Ottawa Ont \$26,260, Indian Association of Alberta Edmonton Alta \$66,576, Indian Metis Association of Newfoundland Bay d'Espair Nfld \$4,000, Inouedjouac Inuit Community Corporation Quebec Que \$103,044, Interact Promotions Ottawa Ont \$26,412, Interna-

tional Corporate Housing Development Washington DC USA \$30,303, International Inn Winnipeg Man \$147,799, Iroquois of St Regis Band Cornwall Ont \$4,000, Thomas Ironbow Cochran Sask \$10,000, Iron Range Bus Lines Sioux Lookout Ont \$10,757, Islington Band Silviculture Kenora Ont \$4,000, Isnana Lloyd Fort Qu'Appelle Sask \$11,600, Melvin Isana Fort Qu'Appelle Sask \$8,000, Ivuyivik Inuit Corporation Quebec Que \$39,316, Pete Jacob Saskatoon Sask \$2,947, Joseph L Jacobs New York City NY USA \$3,500, James Bay Development Quebec Que \$143,000, James Smith Band Kinistino Sask \$20,439, Jiffers Elamd Limited Ottawa Ont \$13,244, M Johnston Trenton Ont \$3,558, B Johnston Toronto Ont \$3,000, Murray V Jones & Association Edmonton Alta \$43,276, Nancy Katcheek \$2,800, James Keepness Cupar Sask \$7,000, Kehewin Band Bonnyville Alta \$2,500, Kelly Girls Service of Canada Ltd Ottawa Ont \$21,493, Kenora Board of Education Kenora Ont \$7,576, Kenting Earth Sciences Ottawa Ont \$3,662, Morris Kinequon Punichy Sask \$8,000, Robert Kinewiss Berigord Sask \$16,422, Kingsclear Band Fredericton NB \$2,000, Kirkland Lake Board of Education Kirkland Lake Ont \$2,500, Joseph Knight North Battleford Sask \$6,000, Lockhart J H D Knockwood Dorchester NB \$2,500, Clark W J Knockwood Dorchester NB \$2,130, R H Knox Ottawa Ont \$2,674, Knox Nixon & Company Ottawa Ont \$3,250, W Kubiski Downsview Ont \$17,338, Jacques Kurtness Sillery Que \$13,500, Kutchin Consultants Whitehorse YT \$10,200, M Labilouis Dalhousie NB \$2,500, Peter Lachane Deben Sask \$9,400, Lake Timiskaming School Board Ville-Marie Que \$10,996, Lauitendie Lanauidière Social Service Centre Joliette Que \$33,207, La Verindrye Regional School Board Val d'Or Que \$15,405, A E Lepage Limited Toronto Ont \$44,410, Jack Lenard Sitaluta Sask \$7,800, Lesser Slave Lake FRC Slave Lake Alta \$36,029, C Levesque Montreal Que \$2,240, A Levi Big Cove NB \$3,600, Liard Indian River Band Watson Lake YT \$3,480, Andrew Littlechief Carlyle Sask \$13,043, Little Pine Homemakers Paynton Sask \$2,000, Granisit Lively Sudbury Ont \$2,803, Lombard North Group Winnipeg Man \$4,180, T W Lucas Ponoka Alta \$15,708, Dr N Malouf Ottawa Ont \$6,500, Barbara Mallock Westmount Que \$3,800, Manitoba Indian Brotherhood Winnipeg Man \$8,568, Philip Maniitopys, Lestock Sask \$9,600, Manitou Community College La Macaza Que \$106,472, Manitoulin Board of Education Little Current Ont \$25,692, C Maracle Hagersville Ont \$4,000, F Mark Toronto Ont \$3,781, Sam A Martin Ohsweken Ont \$13,834, Hartley Martyn Prince Albert Sask \$11,100, A R May Pickering Ont \$2,600, Baron McBain Edmonton Alta \$28,953, D J McBride Edmonton Alta \$2,400, Art McCallum Beauval Sask \$2,800, Garnet McDiernid Toronto Ont \$3,000, Guy McKay Taylor Landing Sask \$7,680, Simon McKay Carrot River Sask \$10,000, Melfort School Unit Melfort Sask \$3,273, Metchewais Maynard Grande Centre Alta \$103,771, J P Mitchell Ottawa Ont \$20,461, Metis & Non Status Indians Ottawa Ont \$10,000, Hunter Mikita Hunter River PEI \$3,150, Jean Miller Fort Frances Ont \$2,180, Glen D Milne Ottawa Ont \$2,275, Mine Centre School Fort Frances Ont \$34,595, Donald Mirasty Northside Sask \$13,400, Mistawasis Band Liask Sask \$2,750, Leon Mitchell Ottawa Ont \$4,276, Ray Mitus-ing Loon Lake Sask \$8,540, J P Mitchell Ottawa Ont \$20,461, Mohawks of the Bay of Quinte Deseronto Ont \$13,583, E O Molsberry North Battleford Sask \$5,596, Angus Moose Rose Valley Sask \$15,400, Clarence Moosomin Cancos Sask \$7,000, E Monias Lac la Biche Alta \$4,635, Solomin Morin Victoire Sask \$6,840, Morrow & Veralut Quebec Que \$6,427, G Munt Melfort Sask \$3,000, County of Cape Breton Sydney NS \$9,447, Muskeg Lake Band Marcellin Sask \$2,250, Ted Mustow Gleanavis Alta \$3,576, National Indian Artists Crafts Kelowna BC \$80,000, National Indian Brotherhood Ottawa Ont \$126,785, Native Council of Canada Ottawa Ont \$2,332, R M Nelson Henriburg Sask \$13,164, Allan Netmaker Victoire Sask \$3,540, Harry Netowayasin Perigord Sask \$15,800, Nipissing Board of Education Sudbury Ont \$76,095, Nipissing RC SS School Sudbury Ont \$6,271, N J &

## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Associates Edmonton Alta \$2,500, Nord Trading Services Thompson Man \$5,280, North Battleford Co-Op North Battleford Sask \$6,603, North Shore RC SS Board North Shore Ont \$13,008, Northern Flood Committee Winnipeg Man \$3,950, Northern School Board Prince Albert Sask \$40,065, Northern Trading Company Edmonton Alta \$4,955, Nova North Resources Toronto Ont \$10,870, Nut Lake Band Rose Valley Sask \$3,000, Nutt-Well Associates Limited Toronto Ont \$2,600, Obla Father Ottawa Ont \$2,300, Office Overload Winnipeg Man \$21,699, Napoleon Okemaysin Duck Lake Sask \$7,000, Jules Okemow Loon Lake Reserve Sask \$13,516, Oldman River Regional Planning Lethbridge Alta \$4,095, James Oldwatch Sinaluta Sask \$8,160, One Arrow Band Council Batoche Sask \$10,000, Ontario Co-Op Development Brampton Ont \$51,250, Ontario Editorial Bureau Toronto Ont \$11,582, Oo-za-we-kwan Rivers Man \$38,840, Opeongo Forestry Service Renfrew Ont \$6,940, David Ordish Whitehorse YT \$5,600, Oski-Pimachi-O-Win Corporation Timmins Ont \$5,000, Pannell Kerr Forster Association Toronto Ont \$23,521, Parkland School Unit Shellbrook Sask \$3,252, Bobby Pauchay Perigord Sask \$10,835, Bertha Paul Bellevue Sask \$10,920, Irene Paul Rosthern Sask \$13,160, Rose Paul Bellevue Sask \$2,400, Sarah Paul Wakaw Sask \$17,870, P A Northern Bus Lines Prince Albert Sask \$71,800, Peat Marwick & Partners Edmonton Alta \$39,674, Peat Marwick Mitchell & Company Montreal Que \$4,884, Peigan Band Brocket Alta \$4,000, Peligan Band Bus Co-Op Pincher Creek Alta \$123,116, Personnel Pool Ottawa Ont \$13,657, Alex Piche Wetaskiwin Alta \$9,454, Prisque Pinay Lorie Sask \$8,400, Pine Creek Band Casperville Man \$2,363, Stanley Poiras Edenwold Sask \$11,400, G Popper & Associates Limited Montreal Que \$4,275, Price Waterhouse & Company Saskatoon Sask \$13,600, Prince Productions Toronto Ont \$2,100, Prot Region of Chateauguay Chateauguay Que \$39,582, Prot Region of Western Quebec Hull Que \$10,409, Province of Saskatchewan Regina Sask \$98,908, Provincial Treasurer Edmonton Alta \$5,453, Provingnituk Inuit Community Corporation Quebec Que \$170,150, P S Ross & Associates Ottawa Ont \$2,500, Public Relations Limited Edmonton Alta \$9,627, Publicity Services Limited Toronto Ont \$7,946, Qu'Appelle Indian School Lebreton Sask \$5,033, Quasar Systems Ottawa Ont \$52,131, Quentin Van Dyke Halifax NS \$2,000, Quillam Stuart & Company Yellowknife NWT \$2,500, Norman Quinney Frog Lake Alta \$92,598, Oliver Raine Wetaskiwin Alta \$2,116, Henry Raine Wetaskiwin Alta \$10,028, Norbert Rabbitskin Deben Sask \$2,970, D T Reid Gravenhurst Ont \$7,314, M S Rhude Sydney NS \$4,000, Dr S Rigby Minco Park Cal USA \$2,400, Rivist & Charest St Michel-des-Saints Que \$35,310, Archer Robert Kingston Ont \$2,500, Barry A Roberts Ashton Ont \$24,680, Rollin & Associés Montreal Que \$13,811, Ross River Indian Band Ross River YT \$2,000, Delmar Runns Sinaluta Sask \$13,600, Fred Runns Indian Head Sask \$11,200, George Ryder Kendal Sask \$6,800, Saddle Lake Tribal Administration Saddle Lake Alta \$14,000, Saguenay/Lake St-John Social Services Centre Chicoutimi Que \$42,992, St Regis Social Services Cornwall Ont \$22,895, Samson Bélair & Associates Montreal Que \$4,940, Antoine Sand Leask Sask \$9,200, Harold Sappier Fredericton NB \$11,136, Sarcee Band Administration Calgary Alta \$9,000, Fred Saskomose Deben Sask \$43,100, Fred Saskamoose Sandy Lake Sask \$3,000, Saskatoon Indian Community College Saskatoon Sask \$70,925, Saskatoon Unit School Saskatoon Sask \$6,320, Sault Ste Marie Board of Education Sault Ste Marie Ont \$19,143, Sault Ste Marie RC SS Board Sault Ste Marie Ont \$24,736, Savoy Electric Brantford Ont \$3,200, I Schwartz Sydney NS \$2,000, Victor Senft Fort Qu'Appelle Sask \$3,775, S R Shelly & Associate Edmonton Alta \$2,000, A M Shkilnyk Toronto Ont \$12,460, Shoal Lake Wilderness School Kejick Ont \$3,000, C D Shultz & Company Vancouver BC \$7,000, John Sifton Ottawa Ont \$3,410, Sigfusson Transport Company Limited Winnipeg Man \$5,000, Simon Fraser Hospital Prince George BC \$40,169, Singer Company of Canada Limited Regina Sask \$3,165, Joe Singer Island

Lake Reserve Sask \$3,400, M D Skead Kenora Ont \$4,200, Smallboy Band Account Edson Alta \$19,716, Smallboy School Account Edson Alta \$20,416, D Smith Ottawa Ont \$8,125, John Smith Band Prince Albert Sask \$2,500, Bob Smoke Wadena Sask \$10,560, Social Service Centre of Gaspé and Magdalen Islands Gaspé Que \$64,944, Dr A Spence Ottawa Ont \$15,380, Social Science Resources Ottawa Ont \$2,000, Socio Technical System Alberta Sask \$4,989, Fred Spyglass Cando Sask \$8,000, M Spyglass Cando Sask \$11,400, Stragecoming Band Timber Fort Frances Ont \$2,000, Douglas Starr Livelong Sask \$9,232, A Stone Sudbury Ont \$2,998, Solomon Stone Cando Sask \$15,000, Alvin Strongeagle Muscow Sask \$14,000, John Stoyko Regina Sask \$7,777, Carl Strike Ottawa Ont \$2,818, Sugluk Inuit Community Corporation Quebec City Que \$94,827, Daniel Sutherland Duck Lake Sask \$7,400, Sutherland Eng Amherst NS \$4,500, Eugene Symour Manitoulin Island Ont \$3,430, Taschereau, Grenier, Wright, Rainville & Champagne Quebec Que \$3,702, Teslin Outfitters Limited Teslin YT \$2,320, John Thomas Spiritwood Sask \$5,000, Miriam Thomas Leoville Sask \$7,600, Tony Thomas Chagones Sask \$3,600, Ivan Thomas Sinaluta Sask \$9,840, Cecil Thomson Montmartie Sask \$7,000, Nelson Thomson Sinaluta Sask \$9,600, The Rural Learning Association Toronto Ont \$13,400, Topographical Services Edmonton Alta \$3,900, Toronto Dominion Bank Brantford Ont \$46,418, Winona Toto Gupar Sask \$9,400, Truro Band Truro NS \$8,000, Underwood McLellan Saskatoon Sask \$6,505, Union of New Brunswick Indians Fredericton NB \$54,727, Union of Nova Scotia Indians Sydney NS \$39,185, Union of Ontario Indians Toronto Ont \$15,267, University of Calgary Calgary Alta \$48,000, Saskatchewan Saskatoon Sask \$28,325, and Western Ontario London Ont \$99,093, Dan Unrau Jos Bighead Reserve Sask \$9,350, Joyce Wahobin Cando Sask \$7,000, Wahaw School Unit # 48 Wakaw Sask \$15,882, Ron Wakeup Balcarres Sask \$12,840, Young Walsch Calgary Alta \$25,466, W L Wardrop & Associates Edmonton Alta \$2,415, Water Hauling Eastmain Val d'Or Que \$14,467, Water Hauling Old Factory Val d'Or Que \$4,000, Wausauktau Elu Limited Québec Que \$2,500, J C Webster St George Ont \$3,000, James Weeler ARA Consultant Toronto Ont \$22,269, Weona Bus Co-Op St Paul Alta \$296,945, Westbury Hotel Toronto Ont \$4,882, West Parry Sound Board of Education West Parry Sound Ont \$24,834, Western Quebec Social Services Centre Amos Que \$177,350, Whitefish Bay Band Pawituk Ont \$16,921, Whitefish Lake Band Goodfish Lake Alta \$5,000, James Whitehead Leoville Sask \$7,600, Whycocomagh Lucky Dollar Truro NS \$5,000, Wickens Holmes & Company Vancouver BC \$4,400, Lawrence Wildcat Wetaskiwin Alta \$8,070, J Wildcat Hobbema Alta \$23,594, Sam Wildcat Hobbema Alta \$33,599, Williams & Wilson Edmonton Alta \$2,146, Alex Windigo Lestock Sask \$4,200, Winspear Higgings Stevenson & Company Regina Sask \$5,971, Woodland School New Westminster BC \$63,555, Gordon Woods & Company Edmonton Alta \$150,410, H N Woodsworth Shellbrook Sask \$2,000, D Worral Geraldton Ont \$1,000, Louise Wright Cochin Sask \$16,000, Writzel Consulting Service Alouza Man \$7,532, Clifford Wuttunee Cando Sask \$8,000, Eldon Wuttunee Cando Sask \$20,000, Keith Wuttunee Cando Sask \$7,200, C Wylie Fort Chipewyan Alta \$27,674, Leo Yexxa Morrisburg Ont \$2,200, Yukon Native Brotherhood Whitehorse YT \$48,400, Yukon Trappers Association Whitehorse YT \$2,400, Richard Ziminikis Montreal Que \$5,600.

## NORTHERN AFFAIRS PROGRAM

*Consultant Fees \$219,711*—Angus Butler Engineer Edmonton Alta \$5,201, Douglas Davidson Ottawa Ont \$7,000, Hillpress Associates Stittsville Ont \$2,416, International Forest Fire Systems Richmond BC \$33,191, Inuit Tapisart of Canada Ottawa Ont \$11,000, Donna



## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Kydd Vancouver BC \$6,050, Ignatius La Russic Montreal Que \$4,800, Bruce Myers Montreal Que \$6,720, Alex J Reeve Calgary Alta \$8,000, Gerald Phillip Reilly Kinburn Ont \$5,000, A Barry Roberts Ashton Ont \$7,320, Yolande Robitaille-Dorion Sillery Que \$2,700, Graham Rowley Rockcliffe Ont \$4,000, Margot Smyth Ottawa Ont \$10,750, Systems Approach Ltd Ottawa Ont \$26,379, Terrain Analysis and Mapping Services Stittsville Ont \$9,436, Underwood McLelland & Associates Edmonton Alta \$54,584, Western Ecological Services Edmonton Alta \$2,015.

**Data Processing Services \$81,489**—Alphatext Ottawa Ont \$13,599, Canadian General Electric Saint Laurent Que \$8,726, Control Data Canada Willowdale Ont \$3,595, Systems Dimension Ltd Ottawa Ont \$53,212.

**Engineering Services \$41,110**—Archer Cathro & Associates Whitehorse YT \$2,997, Charles Howard & Associates Ltd Winnipeg Man \$26,489, Eric H Johnson Whitehorse YT \$5,546, James F McLaren Ltd Willowdale Ont \$3,280.

**Honoraria \$19,865**—HE Boyd Whitehorse YT \$10,734.

**Hospitality \$55,283.**

**Legal Fees \$7,284**—Cummings Richards Underhill Vancouver BC \$3,977.

**Other Service Contracts \$2,416,334**—Alphatex Ltd Ottawa Ont \$23,025, Angus Butler Engineering Edmonton Alta \$5,097, Aquatic Environments Ltd Calgary Alta \$10,943, Arbex Forest Development Ltd Ottawa Ont \$24,860, Arctic Institute of North America Montreal Que \$9,600, ATA Construction Hay River NWT \$17,889, Marlene Barnett Toronto Ont \$2,200, BB & H Graphic Communications Ltd Ottawa Ont \$22,019, Carolyn Bennett Vanier Ont \$9,580, Hugh Brody Cambridge England \$25,150, Don Bruce 9 Mile Creek PEI \$3,200, Cameron Brewin & Scott Toronto Ont \$159,205, Campbell Reproductions Ltd Ottawa Ont \$3,822, Camplife Canada Ltd Edmonton Alta \$7,781, Canadian Arctic Producers Ottawa Ont \$5,000, Canadian Arctic Resources Committee Ottawa Ont \$10,000, Canadian Engineering Survey Co Ltd Edmonton Alta \$21,843, Can Guard Consulting Ltd North Vancouver BC \$7,669, Caterplan Canada Ltd Edmonton Alta \$28,075, J Edward Chamberlin Mansfield Ont \$7,500, Claire Coleman Ottawa Ont \$8,624, Shirley Collard Ottawa Ont \$16,177, Ann Condon Ottawa Ont \$9,850, Alan Cooke Montreal Que \$6,059, Nancy Cooper Yellowknife NWT \$7,711, Diana Crosbie Vancouver BC \$21,887, Douglas A Davidson Ottawa Ont \$2,000, Richard Dixon Ottawa Ont \$6,250, Catherine Iworschak Ottawa Ont \$2,700, EBA Engineering Consultants Edmonton Alta \$15,910, Espac Consulting Western Ltd Edmonton Alta \$15,612, Janice Falls Ottawa Ont \$12,650, Fenco Consultants Ltd Calgary Alta \$9,628, All Foster Whitehorse YT \$4,687, Patricia Fournier Orleans Ont \$2,580, Laurette Gallays Aylmer Que \$2,000, Donald Gamble Ottawa Ont \$24,437, Sam Gelman Ottawa Ont \$9,925, Gemini North Ltd Vancouver BC \$3,214, Government of Canada—Statistics Canada Ottawa Ont \$15,753, Environment Ottawa Ont \$40,280, Public Service Commission Ottawa Ont \$9,500, Government of the Northwest Territories Yellowknife NWT \$4,000, Odette Godbourny Ottawa Ont \$8,400, Daphne A Greenwood Ottawa Ont \$8,116, Judith Hall Ottawa Ont \$7,600, Hallelujah Films Ltd Toronto Ont \$4,800, Hamlet of Rankin Inlet NWT \$9,947, RM Hardy & Associates Ltd Calgary Alta \$187,578, Hatfield Consulting Ltd North Vancouver BC \$20,009, Raymond C Haynes Heriot Bay BC \$24,375, Herc Holdings Ltd Yellowknife NWT \$31,149, John House Calgary Alta \$9,225, Phil Howard Hay River NWT \$3,400, Ellen Hughes Calgary Alta \$2,887, David Hunter Toronto Ont \$6,000, Pat Hutchinson Vancouver BC \$18,031, Information Secretariat Ltd Ottawa Ont \$5,620, International Forest Fire Sys-

tems Ltd Richmond BC \$226,996, Inuit Cultural Institute Eskimo Point NWT \$27,239, Michael Jackson Vancouver BC \$29,986, Barbara Jones Ottawa Ont \$3,594, Kellerhals Engineering Services Ltd Vancouver BC \$8,620, Joyce Kelsall Delta BC \$5,600, Bill Kemp Montreal Que \$2,500, Labrador Inuit Association Nain Labrador \$2,000, Louise Lepine Ottawa Ont \$2,500, Marine Biological Consultants Ltd Costa Mesa Cal USA \$30,275, Anne Marie Marion Aylmer Que \$2,241, Katia L Mayer Montreal Que \$8,100, Fred J McFarland Merrickville Ont \$9,920, MPS Associates Ltd Winnipeg Man \$15,180, Mary Russell Ottawa Ont \$9,925, Native Law Centre Saskatoon Sask \$4,530, Omajawa I Natufe Ottawa Ont \$6,200, Dr Larry Taylor Fairbanks Alaska USA \$3,672, Northern Engineering Co Ltd Calgary Alta \$14,293, Norwell Developments Norman Wells NWT \$26,550, Maris Ozers Ottawa Ont \$11,555, Monika Plattenberg Ottawa Ont \$2,914, Maudie Qitsualik Ottawa Ont \$2,611, Reid Collins and Associates Edmonton Alta \$3,000, Gerald Phillip Reilly Kinburn Ont \$13,910, Karen Rice Toronto Ont \$5,750, A Barry Roberts Ashton Ont \$12,230, Martin H Rogal Washington DC USA \$3,000, Judith Rowell Ottawa Ont \$6,038, Claudette Rowland Ottawa Ont \$2,750, R & R Research Ltd Winnipeg Man \$57,588, Ene Schoeller Ottawa Ont \$12,000, Kay Shaw Ottawa Ont \$8,496, Shawinigan Engineering Co Ltd Montreal Que \$10,000, FF Slaney & Co Ltd Vancouver BC \$54,909, Barbara E Smith Ottawa Ont \$6,766, Gordon W Smith Ottawa Ont \$3,000, Templeton Engineering Co Winnipeg Man \$18,068, Terra Surveys Ltd Ottawa Ont \$12,152, Thurber Consultants Ltd Victoria BC \$30,176, Underhill and Underhill Whitehorse YT \$3,329, University of British Columbia Vancouver BC \$11,458, Carleton Ottawa Ont \$18,712, Concordia Montreal Que \$45,505, Manitoba Winnipeg Man \$6,061, McGill Montreal Que \$32,095, McMaster Hamilton Ont \$39,246, Montreal Montreal Que \$7,991, Ottawa Ottawa Ont \$75,238, Toronto Toronto Ont \$33,761 and Western Ontario London Ont \$10,374, Martha Van Dine Ottawa Ont \$6,000, Ian Waddell Richmond BC \$19,130, West Baffin Inuit Co-Operative Cape Dorset NWT \$42,000, Western Ecological Services Edmonton Alta \$2,242, DA Westworth & Associates Edmonton Alta \$26,800, Pamela White Ottawa Ont \$5,535, Larry Winter Ottawa Ont \$2,000, Yukon Electric Co Ltd Whitehorse YT \$2,868.

**Photographers Services \$79,647.**

**Protection Services \$12,359**—Canadian Corp of Commissionaires Ottawa Ont \$8,928.

**Research Fees \$244,774**—Canadian Forestry Service Victoria BC \$5,000, Rachelle Castonguay Ottawa Ont \$12,000, Environmental Science Centre Saskatoon Sask \$12,000, Government of the Northwest Territories Yellowknife NWT \$146,766, Robert Lanar Ottawa Ont \$20,742, University of Alberta Edmonton Alta \$7,279, British Columbia Vancouver BC \$6,044, Calgary Calgary Alta \$10,557 and McGill Montreal Que \$21,986.

**Stenographic Assistance \$138,708**—Kelly Girl Service of Canada Ltd Ottawa Ont \$20,106, Office Overload Ottawa Ont \$42,278, Ottawa-Hull Bilingual Ottawa Ont \$11,667, Personnel Pool Ottawa Ont \$40,248, Talk Temporary Ottawa Ont \$4,885, The 500 Ottawa Ont \$7,727.

**Trainees \$1,064,147**—Training Costs—Employees \$3,599, Tuition—employees children \$2,428, Travel \$94,268, Personal Allowances \$838,061, Clothing \$26,226, Tuition and Texts \$99,565.

**Tuition \$70,223.**

**Other Business and Special Services \$3,662,660**—Allwest Reporting Ltd Burnaby BC \$70,386, Arctic Circle Enterprises Fort Good Hope NWT \$4,813, Bondar Clegg & Co Ltd Whitehorse YT \$2,889, Government of Canada—Agriculture Ottawa Ont

## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$116,002, Energy Mines & Resources Ottawa Ont \$233,085, Environment Ottawa Ont \$1,000,804, External Affairs Ottawa Ont \$1,058, Fisheries Ottawa Ont \$28,565, National Film Board Montreal Que \$79,282, National Museums Ottawa Ont \$45,000, National Research Centre Ottawa Ont \$11,451, Public Service Commission Ottawa Ont \$328,634, Public Works Ottawa Ont \$29,569, Statistics Ottawa Ont \$15,753 and Supply and Services Ottawa Ont \$609,257, Government of the Northwest Territories Yellowknife NWT \$471,448, Government of the Yukon Territory Whitehorse YT \$359,733, IBM Canada Don Mills Ont \$11,985, International Forest Fire System Richmond BC \$30,625, ME Macies Lymburner Ottawa Ont \$2,400, Dr Omajawa J Natufe Ottawa Ont \$4,500, Ontario Science Centre Toronto Ont \$25,000, Ottawa YM/YWCA Ottawa Ont \$3,960, Roy Jorgenson Associates Toronto Ont \$131,105, Terra Surveys Ottawa Ont \$2,962, Stanley Thompson Edmonton Alta \$2,368, Whitehorse Assay Office Whitehorse YT \$2,469, Larry A Winter Ottawa Ont \$2,850.

*Employee Training—Accommodation \$8,986.*

*Interpretors Fees \$7,184—Maudie Oitsualik Ottawa Ont \$2,296.*

*Official Language Training Costs \$18,942.*

*Other Types of Services \$6,202.*

## PARKS CANADA PROGRAM

*Applied Research Human Sciences \$12,628—W Addison & Assoc Kakabeka Falls Ont \$11,500*

*Applied Research National Sciences \$1,471,128—Airport Analysis Assoc Toronto Ont \$24,841, Associated Eng Services Regina Sask \$27,525, Banfield Marine Station Banfield BC \$2,500, Bio Systems Calgary Alta \$4,000, Dr J S Bleakney Wolfville NS \$3,000, Bufo Inc Ottawa Ont \$9,210, M Byrne Waterton Alta \$3,250, Canadian Wildlife Service Edmonton Alta \$112,782, Canadian Wildlife Service Sackville NB \$73,951, J D Cathey Calgary Alta \$4,900, W E Coates Guelph Ont \$8,034, Dr L D Cordes Rolling Hills Alta \$19,100, D G Cuddy Arden Ont \$7,000, Dimension Env Montreal Que \$4,375, David Dolman Kitchener Ont \$7,500, Eastern Ecological Research Truro NS \$60,000, Ecologists Ltd Kitchener Ont \$12,886, Ecoterp Ecological Interp Ltd Field BC \$18,194, Gauthier Poulin Theriault Ltd Quebec Que \$49,155, Government of Canada—Agriculture Ottawa Ont \$35,000, Energy Mines & Resources Ottawa Ont \$5,000, Environment Ottawa Ont \$657,827, H D Graham Sault Ste Marie Ont \$3,500, D Hammer Calgary Alta \$6,000, Hough Stansbury Toronto Ont \$5,035, Lombard North Group Winnipeg Man \$31,800, D Barry Lyons Ottawa Ont \$10,293, MacLaren Atlantic Ltd Halifax NS \$11,300, Marine Research Associates Deer Island NB \$15,000, Maritime Resource Management Services Amherst NS \$9,000, Dr Sam Cowan McFargart Vancouver BC \$23,835, Meadowood Forest Services Sault Ste Marie Ont \$4,200, Nova Scotia Museum Halifax NS \$6,000, W D Reynolds Banff Alta \$10,835, Dr A E Rolland Bible Hill NS \$4,900, M Skeel Schomburg Ont \$25,000, University of Alberta Edmonton Alta \$17,500, Laval Quebec Que \$35,000, Manitoba Winnipeg Man \$13,683, New Brunswick Fredericton NB \$2,000, Saskatchewan Regina Sask \$46,270 and Toronto Toronto Ont \$0,621.*

*Catering \$331,461—Cal Van Canus Catering Vancouver BC \$18,975, H G Caterers Ltd Edmonton Alta \$302,952.*

*Computer Services \$257,530—Alberta Government Telephones Edmonton Alta \$4,871, Alphasat Ottawa Ont \$25,538, System Dimension Ltd Ottawa Ont \$175,167.*

*Consultants Contracts \$3,695,399—ADI Limited Fredericton NB \$28,060 Acres Niagara Falls Ont \$131,421, Acres Consulting Service Ltd Halifax NS \$14,500, Adga Ltd Ottawa Ont \$3,428, Airphoto Analysis Toronto Ont \$10,498, Charlie Andlackick Baffin NWT \$2,500, Annet Chemical Montreal Que \$2,399, BC Parks Branch Victoria BC \$5,873, BC Research Vancouver BC \$7,000, Baseline Environment Waterloo Ont \$10,000, Beaulieu Poulin Quebec Que \$62,336, Bell Canada Trois Rivières Que \$5,758, Belzile Brassard Galienne Quebec Que \$84,739, Bio Systems Ltd Calgary Alta \$17,998, Jacques de Blois Quebec Que \$33,662, D A Blood & Assoc Ltd Lantzville BC \$24,710, C Bourassa Gagné Quebec Que \$16,875, Bryce Klassen Consultants Ltd Calgary Alta \$5,000, M R Byrnes & Assoc Burlington Ont \$108,606, CRB Assoc Ltd Winnipeg Man \$4,000, Canadian Facts Co Ltd Toronto Ont \$33,958, Canadian General Electric Toronto Ont \$5,010, Canadian Institute of Engineers Montreal Que \$12,000, Catterall & Wright Saskatoon Sask \$11,000, Carswell Engineering Ltd Calgary Alta \$13,089, Cartobec Enr Levis Que \$2,000, Case Existological Victoria BC \$33,434, Centel Eng Assoc Vancouver BC \$2,569, Centre Interpretation Ancienne Lorette Que \$2,155, Cochrane & Forsyth Architects Halifax NS \$7,650, Community Planning Assoc of Canada Ottawa Ont \$14,827, Community Planning Consultants Ltd Calgary Alta \$85,364, T A Connell Halifax NS \$5,016, Dr L D Cordes Rolling Hills Alta \$10,200, Coricom Comm Montreal Que \$6,094 R Cosnan Winnipeg Man \$4,000, Davie Brothers Levis Que \$32,575, Déménagement Ste Foy Quebec Que \$2,250, Desjardin Sauriol & Assoc Laval Que \$15,485, Fred Devita Inc Quebec Que \$41,541, Dominion Soil Scarborough Ont \$30,000, Dupuis Côté Assoc Quebec Que \$49,720, Dupuis Morin Routhier Montreal Que \$5,483, Engineering Institute of Canada Montreal Que \$2,210, Expodome International Montreal Que \$7,200, Louis Fectey Inc Quebec Que \$20,623, Frenet & Bergevin Quebec Que \$11,004, R S Friesen Winnipeg Man \$5,298, Greer Galloway Peterborough Ont \$2,563, Marc Gauthier Quebec Que \$23,590, Gauthier Poulin Theriault Ste Foy Que \$5,000, Geotechnical Associates Ltd St John's Nfld \$12,017, Golden Assoc Mississauga Ont \$12,951, Government of Canada—Environment Ottawa Ont \$6,399, Indian Affairs and Northern Development Ottawa Ont \$8,848, Public Works Ottawa Ont \$2,264; and Transport Ottawa Ont \$2,850, D W Graham Ottawa Ont \$5,732, Le Griffon d'Argile Quebec Que \$2,119, V D Herbert Langley BC \$6,000, Heritage Canada Ottawa Ont \$28,121, Hydro Quebec Shawinigan Que \$25,600, Idelec Quebec Que \$2,374, Johnson Sustrunk Weinstein Toronto Ont \$8,303, S Konkle Ottawa Ont \$4,801, R M Kostuch Ottawa Ont \$3,821, L J Personnel Consultants Ottawa Ont \$2,750, Laboratoire d'Inspection Quebec Que \$6,965, Laboratoire Geonnat Inc Gaspé Que \$2,147, Laboratoire de Const Que Quebec Que \$51,000, Laboratoire Ville Montreal Montreal Que \$6,500, Roy Labrie & Assoc Quebec Que \$3,859, T Lamb McManus & Assoc Ltd Calgary Alta \$33,021, Lalonde Volais Lamarre Assoc Montreal Que \$144,641, Landplan Assoc Ltd Calgary Alta \$3,947, Guy Laventure Chambly Que \$5,044, Larocque Menard Theriault Rimouski Que \$13,270, J D Lee Kingston Ont \$43,545, Les puits du Quebec Inc Ste Foy Que \$30,140, Lonos Evamy & Partners Calgary Alta \$2,300, W F Lothian Ottawa Ont \$3,000, Loveridge Donald Winnipeg Man \$10,045, Management Consulting Ottawa Ont \$11,281, Maritime Resource Management Service Amherst NS \$50,000, Dr P E Maycock Mississauga Ont \$6,500, McCormick Rankin & Assoc Mississauga Ont \$7,053, McCrostie Genest Middleman Ottawa Ont \$7,258, McIntosh Workum & Cherenko Edmonton Alta \$8,029, R McIntyre Whitehorse YT \$11,714, James F McLaren Willowdale Ont \$28,689, Peter Martin Association Toronto Ont \$9,260, Melri Inc Contrecoeur Que \$19,052, A R Merk & Assoc Ltd Edmonton Alta \$4,500, Midnight Sun Drilling Whitehorse YT \$10,463, Municipal Plan Cos Toronto Ont \$11,579, Leo Nadeau Inc Ste Foy Que \$16,302, Network for Developing Montreal Que \$3,960, Northern Alberta Institute Edmonton Alta \$20,636, Paquet*



## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Dutil & Assoc Ste Foy Que \$10,233, C C Parker & Assoc Hamilton Ont \$88,932, Pavages Perez Ltee Montreal Que \$15,031, Reinbard & Peterson Halifax NS \$9,000, J Phillips Vaughan & Associates Ltd Halifax NS \$23,000, Pompes & Filtration Quebec Que \$3,785, Dr Roger Potvin Inc Quebec Que \$3,045, Jean Luc Poulin Montreal Que \$28,495, Proctor & Redfern Toronto Ont \$44,018, Project Planning Consultants Ltd Halifax NS \$18,000, Quebec Electron Service Quebec Que \$2,088, Regional Marketing Survey Vancouver BC \$14,946, Reid Crowther & Partners Ltd Calgary Alta \$13,950, J A Rewill & Assoc Belleville Ont \$23,500, J L Richards & Assoc Ottawa Ont \$42,360, A Barry Roberts Ashton Ont \$4,718, McFarlane Saunders Ottawa Ont \$8,055, Andre Sauve Montreal Que \$13,440, Calvin Savidant Gaspé Harbour Que \$7,019, Scace & Assoc Ltd Edmonton Alta \$11,426, B Upeala Schonback Sweden \$4,000, Rene St Onge St Hyacinthe Que \$2,590, Service Regional des Loisirs Montreal Que \$5,000, D Perry Short Sault Ste Marie Ont \$22,657, Denis Simard Inc Laval Que \$62,000, Site Investment Services Peterborough Ont \$19,266, Dr Stephen L Smith Waterloo Ont \$2,500, Somec Montreal Que \$25,000, Southern Marketing Research Don Mills Ont \$33,960, Spectrum Eng Peterborough Ont \$22,068, Rene St Onge St Hyacinthe Que \$3,000, D C Stewart Ottawa Ont \$4,558, M E Stranak Dresden Ont \$10,224, Synergy West Ltd Calgary Alta \$6,702, Rolly Taillefer St Hypolyte Que \$2,500, Tattersfield Assoc Vancouver BC \$3,064, Technical Inc Quebec Que \$26,519, B Terrance Cornwall Ont \$3,215, Terratech Ltee Montreal Que \$2,299, M S Thompson & Assoc Cornwall Ont \$6,850, Tlak Electronics Scarborough Ont \$7,050, Training Strategies Canada Toronto Ont \$4,700, Tremblay & Heroux Assoc Shawinigan Que \$15,400, Tridon Communications Ltd Calgary Alta \$9,487, W Trou Assoc Hamilton Ont \$32,646, Underwood McLellan & Assoc Ltd Calgary Alta \$13,000, University of Alberta Edmonton Alta \$2,200, Laval Quebec Que \$37,900 and Montreal Montreal Que \$25,000, Valtec Ltee Quebec Que \$6,850, J M Venables Winnipeg Man \$2,337, Paul Vigneault Nicolet Que \$4,000, Viau Birtz Paquin Montreal Que \$25,969, Waterloo Research Institute Waterloo Ont \$10,000, W L Wardrop Winnipeg Man \$5,000, Wright & Barker Sault Ste Marie Ont \$5,168, Joan Young Niagara Falls Ont \$3,236.

### Entertainment and Hospitality \$15,042.

**Fire Protection \$363,257**—Avlon Airways Red Deer Alta \$100,634, British Columbia Forest Services Victoria BC \$8,268, Buffalo Airways Fort Smith NWT \$44,506, Can West Aviation Calgary Alta \$47,666, City of Dawson Dawson City YT \$9,592, Harris Environmental Research Ltd Calgary Alta \$9,655, International Forest Fire Systems Richmond BC \$69,272, Mero Plumbing Whitehorse YT \$10,331, Muntego Ltd Hinton Alta \$7,302, Nationwide Protection Agincourt Ont \$5,500, Radium Waterworks District Radium BC \$3,500, Town of Louisbourg Louisbourg NS \$4,000 Trans Canada Helicopters Dorval Que \$11,523.

**Garbage Collection \$118,439**—Trail Waste Mgmt Calgary Alta \$88,017, Ucluelet Disposal Services Ucluelet BC \$12,096.

**Historical Research \$481,992**—Airphoto Analysis Assoc Toronto Ont \$55,522, Army Museum Halifax NS \$15,000, John Bailey Winnipeg Man \$8,650, Norman Baikai Williamsburg Va USA \$2,500, Bayrock and Reimchen Ltd Vancouver BC \$24,832, R S Bullyard Saskatoon Sask \$3,952, M E Brodie Melbourne Ont \$3,610, M Brosseau Chambly Que \$10,693, M Brown Ottawa Ont \$4,262, Gayle M Brush Edmonton Alta \$9,054, CCIW Burlington Ont \$20,000, Cee Cee Moving Co Ltd Medicine Hat Alta \$30,357, Centel Eng Assoc Vancouver BC \$2,352, Paul Chiasson Ottawa Ont \$7,876 K Crossman Toronto Ont \$10,707, Michael Dawson Victoria BC \$4,000, Dimension Env Montreal Que \$13,150, Rodney Doiron Halifax NS \$4,030, Douglas Ecology Cons Victoria BC \$59,715, M L Douglas Edmonton Alta \$6,746, Claude Fluette

Drummondville Que \$3,999, A Frampton Cornwall Ont \$15,611, W E Funk Saskatoon Sask \$4,000, Hauts Monts Inc Quebec Que \$18,600, W Henry Willowdale Ont \$3,632, C Holbrow Winnipeg Man \$10,997, Ian Hope Ottawa Ont \$2,833, G Kembul The Pas Man \$2,288, S Kroon Ottawa Ont \$8,030, K T Langeville Drummondville Que \$3,891, Maxime Leblanc Cape Breton NS \$4,000, P M Lewis Winnipeg Man \$4,100, James Dalmly Lisitza Sask \$3,945, C D Lick Edmonton Alta \$2,078, J S March—Trent University Peterborough Ont \$4,000, Michel Pellerin Laval Que \$3,822, N Rajotte Drummondville Que \$4,018, Irene Rogers Charlottetown PEI \$3,500, Pierre Rondeau Rougemont Que \$2,752, David Specter Winnipeg Man \$2,887, James Stark Ottawa Ont \$3,980, M Stevens Hamilton Ont \$4,486, Frances Swyripa Stony Plain Alta \$3,404, Synergy West Calgary Alta \$6,670, Teresa Tabulenas Indian River Ont \$4,097, Adair Thompson Ottawa Ont \$2,833, Mrs B Touchie Victoria BC \$3,500, University of Manitoba Winnipeg Man \$21,224, Ian Watts Winnipeg Man \$2,202.

**Honoraria \$62,350**—L Harris St John's Nfld \$7,600, G Henderson Toronto Ont \$2,100, Marc La Terreux Quebec Que \$8,500, M McInnes Morrisburg Ont \$7,182, D E Smith Saskatoon Sask \$2,100.

**Janitorial Services \$148,056**—A B Intra Service Ltd Louisbourg NS \$37,109, All Clean Janitorial Mallorytown Ont \$2,500, Ambassador Bldg Maintenance Ltd Windsor Ont \$36,950, R Cruikshank Peterborough Ont \$10,488, Alan Denis Dawson City YT \$7,365, Mrs E MacMaster Honey Harbour Ont \$5,750, Modern Building Ltd Ottawa Ont \$3,960, Prette Cleaning Winnipeg Man \$15,946.

**Laundry, Dry Cleaning and Related Services \$50,786**—Anchor Laundry Calgary Alta \$18,729, D D Madsen Service Ltd Invermere BC \$12,936, Snow White Laundry Ltd Revelstoke BC \$4,252.

**Legal Fees and Court Costs \$33,261**—Government of Canada—Justice Ottawa Ont \$3,310, Henderson and McGory Revelstoke BC \$5,000, R Landry Shawinigan Que \$16,257.

**Medical and Health \$38,466**—Banff Ambulance Banff Alta \$28,720, Banff Health Unit Banff Alta \$2,080.

**Memberships \$43,133**—Bank of Canada Ottawa Ont \$32,364.

**Other Types of Services \$1,591,162**—Acres Niagara Falls Ont \$28,975, Apex Buildings Movers Burnaby BC \$18,125, Associated Eng Serv Regina Sask \$13,249, British Columbia Hydro Vanderhoof BC \$4,871 and Research Vancouver BC \$6,864, Barney Driwal Whitehorse YT \$5,760, G D Boggas Assoc Ltd Oakville Ont \$7,000, W Campbell Victoria BC \$6,864, Canadian Assoc Mentally Retarded Cardale Man \$5,170, Canadian Youth Hostels Edmonton Alta \$3,840, Canadian British Consultants Ltd St John's Nfld \$16,900, Cancer Foundation Calgary Alta \$25,250, CNR Toronto Ont \$3,704, L Cockrell Lantzville BC \$2,458, Colley Marine Ltd Whealy Ont \$5,700, Dr L D Cordes Rolling Hills Alta \$8,175, Council Yukon Indians Whitehorse YT \$11,459, J W Cowie Engineering Ltd Halifax NS \$10,619, E Eldstron Waskesiu Sask \$2,067, Enterprises Mortec Quebec Que \$9,161, Everest Hotel Marathon Ont \$2,229, Fort Wellington Guard Prescott Ont \$6,097, Franco Gallese Inc Quebec Que \$3,600, Richard Gibson Merrickville Ont \$11,540, Government of Canada—Agriculture Ottawa Ont \$30,000, Energy, Mines and Resources Ottawa Ont \$12,718, Environment Ottawa Ont \$93,569, National Capital Commission Ottawa Ont \$23,460, National Film Board Ottawa Ont \$3,168 and Supply and Services Ottawa Ont \$19,000, Marie Guerin-Lajoie Ottawa Ont \$5,519, Roger Guillot Inc Quebec Que \$2,780, R M Hardy and Assoc Calgary Alta \$7,019, Imperial Plumbing Whitehorse YT \$7,456, International Forest Fire Systems Ltd Richmond BC \$23,253, Jamara Inc Ottawa Ont \$9,000, Jays Messenger Service





## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

D Theriault Point Gatineau Que \$3,920, J B Thiberge Waterloo Ont \$2,500, Tridon Communications Calgary Alta \$2,782, Trudel Pellerin Ltee Quebec Que \$3,560, Twelve Drafting Contractors Ltd Calgary Alta \$4,736, University of: Calgary Calgary Alta \$3,500 and St Mary's Halifax NS \$8,948, Upper Canada Woodwork Welland Ont \$2,531, Hilst Van Der Toronto Ont \$4,200, PJW Vanzyk Manotick Ont \$2,100, Vout & Crastie Smith Falls Ont \$3,200, Elaine Wallace Ottawa Ont \$9,045, Walerson & Sons Selkirk Man \$5,282, Westend Industries Ltd Edmonton Alta \$3,901, Wharren Tree Service Cobourg Ont \$2,960, Wie Sam Cabinets Ottawa Ont \$2,984, Wiebe Forest Group Calgary Alta \$3,000, Wright Carpets Winnipeg Man \$3,910, Wrights Communications Ltd Calgary Alta \$2,771, S Zwerline Halifax NS \$2,968.

*Surveys and Mapping \$668,014*—Alberta Research Council Edmonton Alta \$3,000, Atlantic Air Survey Dartmouth NS \$2,200, Certo Graphics Winnipeg Man \$3,235, Dig Technical Systems Calgary Alta \$4,145, Fenco Consultants Ltd St John's Nfld \$8,800, Government of Canada—Energy Mines & Resources Ottawa Ont \$296,959 and Indian Affairs and Northern Development Ottawa Ont \$17,367, Earth Kenting Sciences Ottawa Ont \$17,758, Lona Mayell & Associates Ltd Calgary Alta \$6,101, M P H A Topographics Vancouver BC \$5,000, MacNair Survey Ltd Calgary Alta \$2,565, Maritime Res Mngt Services Amherst NS \$5,376, McElhanney Survey Ottawa Ont \$31,755, N P H A Topographical Co Ltd Calgary Alta \$2,930, Prairie Mapping Ltd Regina Sask \$2,917, Topographics Ltd Toronto Ont \$6,000, University of Alberta Edmonton Alta \$142,979.

*Temporary Office Help \$183,593*—H V Chapman Association Ottawa Ont \$2,047, Harrington Personnel Ottawa Ont \$3,732, Office Overload Ltd Calgary Alta \$35,401, Ottawa Ont \$3,430, Winnipeg Man \$17,141, Personnel Pool Ottawa Ont \$18,778, Technical Overload Ottawa Ont \$2,535, Workpool Assoc Winnipeg Man \$25,897.

*Tenant Services \$60,654*—Government of Canada—Public Works Ottawa Ont \$40,100.

*Training—Departmental Tuition & Texts \$29,079*—Government of Canada—Indian Affairs & Northern Development Ottawa Ont \$7,056.

*Training—Interdepartment Tuition & Texts \$81,160*—International Council on Monuments Paris France \$8,550.

*Training Other Tuition and Texts \$50,127*—Banff School of Advanced Study Banff Alta \$2,475.

*Transit Systems \$342,946*—Dominion Waste Management Ltd Calgary Alta \$57,680, Glace Bay Bus Co Glace Bay NS \$85,753, Ste Foy Demenagement Ste Foy Que \$14,312, Vicap Entreprises Windsor Ont \$154,198.

*Travel Contract \$9,962.*

*Tuition Fees \$19,050*—P A School District Prince Albert Sask \$16,286.

## INDUSTRY, TRADE AND COMMERCE

### TRADE INDUSTRIAL PROGRAM

*Accounting Services \$768,517*—Government of Canada—Supply and Services Ottawa Ont \$750,326, GSW Research Centre Mississauga Ont \$17,500.

*Legal Services \$19,143*—Betancourt Cordido & Asociados Caracas Venezuela \$4,240, Government of Canada—Justice Ottawa Ont \$12,663.

*Engineering Services \$128,271*—Government of Canada—Supply and Services Ottawa Ont \$4,246, Swan Wooster Engineering Co Ltd Vancouver BC \$123,700.

*Training Expenses \$190,703*—Glengowan Canadian Analysts Ltd Hyde Park Ont \$54,914, International Reading Institute Inc Montreal Que \$3,475, Government of Canada—Public Service Commission Ottawa Ont \$75,989.

*Protection Services \$165,354*—Canadian Corps of Commissionaires Ottawa Ont \$139,124, Government of Canada—Communications Ottawa Ont \$19,006, National Protective Service Ottawa Ont \$7,223.

*Credit Reports \$16,121*—Dun & Bradstreet Canada Ltd Toronto Ont \$16,000.

*Honoraria \$15,919.*

*Management Consultants \$1,019,978*—Archris Development Consultants Ottawa Ont \$17,500, Aviation Planning Services Ltd Montreal Que \$47,169, Containerization Services Willowdale Ont \$7,751, Corpus Publishers Services Toronto Ont \$15,355, Darveau Grenier Lussier & Associates Quebec Que \$135,320, Data Logic Canada Ottawa Ont \$80,422, De Grandpré Colas Amyot Lesage Deschenes & Jodin Montreal Que \$8,648, Ina Deruchie Ottawa Ont \$5,000, H R Doane & Co Halifax NS \$9,384, Ernst & Ernst Ottawa Ont \$4,000, Galasco Consultants Ltd Montreal Que \$4,000, Government of Canada—Supply and Services—Bureau of Management Consultants Ottawa Ont \$20,100, and Supply & Services Ottawa Ont \$20,488, Lamb Guay Inc Montreal Que \$2,500, George J House Associates Inc Hamilton Ont \$16,064, Kempdale Consultants Toronto Ont \$4,500, Phillip A Lapp Ltd Toronto Ont \$6,380, Alex Laurin LaSalle Que \$2,274, R & A MacLaren & Associates Ltd Ottawa Ont \$65,760, McNeal Hildebrand & Associates Ltd Vancouver BC \$27,140, Georges Moore St Hyacinthe Que \$1,476, Peat Marwick & Partners Toronto Ont \$91,536, Price Waterhouse & Co Vancouver BC \$3,000, Quantum Information Resources Ltd Montreal Que \$49,111, Quasar Systems Ltd Ottawa Ont \$16,166, JLC Reed & Associates Ltd Vancouver BC \$6,966, P S Ross & Partners Ottawa Ont \$59,243, Sandwell Management Consultants Ltd Vancouver BC \$48,985, S B Capital Corp Toronto Ont \$18,310, Sharwood & Co Toronto Ont \$22,500, Simply Computer Systems Ottawa Ont \$4,900, Stethem—Gareau MSL Ltd Montreal Que \$8,710, Stevenson & Kellogg Ltd Toronto Ont \$21,807, J C Stravert Ottawa Ont \$7,392, Systemhouse Ltd Ottawa Ont \$149,352, Touche Ross & Co Ottawa Ont \$29,542, Transduction Ltd Mississauga Ont \$8,762, Douglas James White Windsor Ont \$3,327.

*Medical Health Services \$36,838*—Government of Canada—National Defence Ottawa Ont \$3,122, National Health and Welfare Ottawa Ont \$17,926.

*Motion Pictures Production and Distribution \$271,743*—Crawley/Video Ottawa Ont \$4,746, Government of Canada—National Film Board Ottawa Ont \$261,924

*Research Services \$78,203*—Consumers' Association of Canada Ottawa Ont \$6,665, Gallup Poll Ltd Toronto Ont \$35,000, Gary Hewitt Montreal Que \$2,225, Hudson Research Eupore Ltd Paris France \$17,887, Quantac Research Ltd Burlington Ont \$6,000, TNO Instituut Zuidpolder/Delft Holland \$5,676.

*Storage \$112,911.*

## INDUSTRY, TRADE AND COMMERCE—Continued

**Bilingual Training Expenses \$124,524**—Berlitz School of Languages Ottawa Ont \$9,967, Government of Canada—Public Service Commission Ottawa Ont \$83,025, H Naden Lucerne Que \$6,600, Laval University Quebec Que \$18,044.

**Foreign Language Training Expenses \$111,522**—D S Baker Bonn Germany \$2,131, Berlitz School of Languages Ottawa Ont \$7,438, Government of Canada—National Defence Ottawa Ont \$2,164, Polyglot Schools Ltd London England \$6,466.

**Public Relations Services \$32,367**—Berger & Associates Montreal Que \$22,076, Bowden's Information Services Toronto Ont \$2,533, Consumer's Association of Canada Ottawa Ont \$3,441, Paramedia Engineering Longueuil Que \$3,680.

**Promotional Material \$24,833**—Canadian Arctic Producers Ltd Ottawa Ont \$5,227, Clarke Irwin & Co Ltd Toronto Ont \$7,500, Tilden of Canada Ltd Vancouver BC \$4,256.

**Hospitality including Posts Abroad \$1,443,558.**

**Registration Fees \$26,110.**

**Temporary Help Outside Agencies \$934,685**—Allied Task Force Agency Ltd Ottawa Ont \$17,122, Barbara's Office Personnel Ottawa Ont \$12,164, H V Chapman & Associates Ltd Toronto Ont \$180,030, DOT Personnel Services Montreal Que \$35,405, Harrington Personnel Ottawa Ont \$122,440, Kelly Girl Service of Canada Ltd Toronto Ont \$34,475, Manpower Temporary Services Ottawa Ont \$8,929, Miss 500 Ottawa Ont \$180,966, Stacey Personnel Ottawa Ont \$22,988, Office Assistance (Can) Ltd Edmonton Alta \$2,133, Office Overload Ottawa Ont \$63,028, Ottawa-Hull Bilingual Personnel Pool Ottawa Ont \$40,915, Talent Action Ottawa Ont \$2,635, Technical Overload Ottawa Ont \$37,441, Temprotech Personnel Ottawa Ont \$16,048, The 500 Ottawa Ont \$11,616, Victor Temporaries Canada Ltd Cambridge Ont \$22,062.

**Miscellaneous \$3,849,937**—EAC Amy and Sons Ltd Halifax NS \$7,050, Alphatex Ltd Ottawa Ont \$23,188, Berger & Associates Inc Ottawa Ont \$12,931, Blanche MacDonald Model Agency Vancouver BC \$2,460, H H Bloom Sound Enterprises Ottawa Ont \$3,113, Louise Boivin Gatineau Que \$7,600, R Bruce Smith Greenhouses Ottawa Ont \$2,652, Burrelle's Press Clipping Service Livingstone NJ USA \$2,877, Canadian Construction Association Ottawa Ont \$7,078, Canadian Design Service Co Ltd Toronto Ont \$59,666, Canadian Dominion Leasing Corp Ottawa Ont \$3,446, Canadian Facts Co Ltd Toronto Ont \$8,700, Canadian Hereford Association Calgary Alta \$3,560, Canadian Industries Ltd Montreal Que \$28,500, Colleagues-In-Contact Ltd Aylmer Que \$6,600, Les Communications et Ressources Mont Royal Que \$3,500, Computel Systems Ltd Ottawa Ont \$109,892, Conference Board of Canada Ottawa Ont \$11,202, Louis Eugene Couillard Ottawa Ont \$17,250, Judith Coulter Gatineau Que \$2,560, Richard Courtney Toronto Ont \$6,150, Harold Crookell London Ont \$5,900, Data Encoding Ltd Ottawa Ont \$7,412, Dataline Systems Ltd Toronto Ont \$48,174, Data Logic Canada Ltd Ottawa Ont \$5,787, Décomag Montreal Que \$4,500, Dentsu Advertising Ltd Tokyo Japan \$29,863, Desroches Jasmin et Associés Inc Montreal Que \$9,161, Digital Equipment of Canada Ottawa Ont \$8,207, J A Dossett Management Services Ltd Toronto Ont \$9,471, Dun and Bradstreet of Canada Ltd Toronto Ont \$36,500, Economic Analysis Group Toronto Ont \$7,774; Ernst & Ernst Toronto Ont \$3,491, Bernard Garrigou—Torchy Paris France \$25,336, Government of Canada—National Film Board Montreal Que \$13,156, Public Service Commission Ottawa Ont \$32,880, Public Works Ottawa Ont \$2,323, Secretary of State Ottawa Ont \$4,346, Statistics Canada Ottawa Ont \$18,197, Supply & Services Ottawa Ont \$1,745,088 and Supply & Services—Canadian Government Printing Bureau Ottawa Ont \$40,395, Government of Saskatchewan Regina Sask

\$8,425, Lamb Guay Inc Montreal Que \$2,500, Donald D Hall Cornwall Ont \$13,252, Harrington Personnel Ottawa Ont \$2,950, Elke Herzog Dusseldorf Germany \$9,607, Don Hewson & Associates Ottawa Ont \$4,013, O Mary Hill Ottawa Ont \$2,254, Humber College of Applied Arts and Technology Rexdale Ont \$9,806, L'Industrielle Services Techniques Inc Montreal Que \$194,625, Interior Designers of Canada Winnipeg Man \$7,000, International Simultaneous Translation Montreal Que \$14,478, Peter Killing London Ont \$4,923, Odette Lamarche Ottawa Ont \$8,000, Jacques LaRivière & Associates Montreal Que \$5,750, Laurie Camera Ottawa Ont \$10,838, Le Gall & Associates Toronto Ont \$3,000, Lymburner Houser Inc Montreal Que \$4,500, John MacDonald Ottawa Ont \$5,000, Manitoba Institute of Management Winnipeg Man \$5,000, William Manthe Associates Ottawa Ont \$8,375, Donald McLarron Ottawa Ont \$2,200, David McDonald Ottawa Ont \$2,250, Barry McLoughlin Ottawa Ont \$4,037, Media House Ltd Ottawa Ont \$9,022, Media Tapes & Transcripts Ottawa Ont \$5,254, Minister of Finance of British Columbia Victoria BC \$81,080, Mondial Canada Ltd Montreal Que \$400,000, Marta Moszczenska Ottawa Ont \$7,500, Network for Developing Organizations Inc Montreal Que \$2,938, Newton & Frank Ltd Toronto Ont \$4,295, Frank Arthur Christopher Newton Toronto Ont \$6,506, Robertson Nickerson Ltd Ottawa Ont \$4,950, Ottawa Recording Co Ottawa Ont \$2,700, One Design Inc Montreal Que \$6,000, Paramedia Engineering Montreal Que \$29,086, PSDI International Software Inc Cambridge Mass USA \$2,375, Quasar Systems Ltd Ottawa Ont \$5,737, P S Ross & Partners Ottawa Ont \$121,815, Jack C Rutledge Ottawa Ont \$25,050, Sharwood & Co Toronto Ont \$10,074, SMA (Société de Math) Montreal Que \$2,714, Southam Business Publications Ltd Don Mills Ont \$7,793, Robert St Pierre Administration Ltd Outremont Que \$12,511, Stethem—Gareau—MSL Ltd Montreal Que \$11,125, Systems Dimensions Ltd Ottawa Ont \$55,744, Anne-Marie Turpin Ottawa Ont \$13,914, University of: Manitoba Winnipeg Man \$3,000, Regina Regina Sask \$5,000 and Windsor Windsor Ont \$31,072, Heinz Wiggesshoff Ottawa Ont \$14,175, York Advertising Ltd Ottawa Ont \$40,920.

**Other Types of Services \$2,898.**

## TOURISM PROGRAM

**Accounting Services \$42,469**—Government of Canada—Supply and Services Ottawa Ont \$42,469.

**Training Expenses \$24,208**—Bernard Dussault Paris France \$3,587, Government of Canada—Public Service Commission Ottawa Ont \$15,320.

**Management Consultants \$193,860**—Ducros Meilleur Roy & Associates Ottawa Ont \$7,000, Government of Canada—Supply and Services Ottawa Ont \$78,135, Sayers Direct Response Advertising Ltd Toronto Ont \$107,713.

**Motion Picture Production and Distribution \$112,919**—Government of Canada—National Film Board Ottawa Ont \$112,919.

**Research Services \$167,500**—Jacques C Bourgeois Ottawa Ont \$3,479, Burke International Research Ltd Agincourt Ont \$33,300, Contemporary Research Centre Montreal Que \$7,125, Market Facts of Canada Ltd Toronto Ont \$6,750, Traveldata International Toronto Ont \$104,260, University of Michigan Ann Arbor Mich USA \$3,150.

**Storage \$3,973.**

**Bilingual Training Expenses \$34,913**—Berlitz School of Languages Ottawa Ont \$25,792, Inligua School of Languages Boston Mass USA \$2,310.



**INDUSTRY, TRADE AND COMMERCE—Continued**

*Public Relations Services* \$173,012—Robert S. Benjamin Mexico City Mexico \$9,869, Cosmos P R The Hague Netherlands \$15,814, Cranmore Press Service London Eng \$29,981, Martine Herbert Paris France \$29,489, Wolfgang Hollweg Frankfurt Germany \$31,928, P J Van Oz The Hague Netherlands \$31,722.

*Hospitality including Posts Abroad* \$476,261.

*Registration Fees* \$8,155.

*Temporary Help Outside Agencies* \$42,886—DOT Personnel Toronto Ont \$2,724, Miss 500 Ottawa Ont \$21,898, Office Overload Ottawa Ont \$2,074, Personnel Pool Ottawa Ont \$5,657.

*Miscellaneous* \$1,236,288—Alphatext Ltd Ottawa Ont \$9,039, APH Limited Ottawa Ont \$13,835, Air Canada Paris France \$4,200, Association Touristique des Laurentides St Jerome Que \$10,100, B & B Advertising Ltd Montreal Que \$3,636, British Columbia—Department of Travel Industry Victoria BC \$2,806, H H Bloom Sound Enterprises Ottawa Ont \$3,427, Bowden's Information Services Ltd Toronto Ont \$1,332, Canadian Association of Convention Bureaux Windsor Ont \$5,300, Canadian Restaurant Association Toronto Ont \$17,500, Canaplan Ltd Montreal Que \$10,593, Cheryl Charsley Russell Ont \$7,965, Gordon Clapp Travel Services Inc Bangor Maine USA \$2,210, Clarkson—Conway Associates Ltd Montreal Que \$2,492, Competency Systems Dartmouth NS \$4,420, Connor Tours Inc Pasadena Calif USA \$5,694, Crawley Films Ltd Ottawa Ont \$10,043, Crombie McNeill Photography Ottawa Ont \$2,456, L J D'Amore & Associates Ltd Montreal Que \$25,000, Nina P Dell Ottawa Ont \$2,800, Claude Deschamps Services Ltd Toronto Ont \$6,034, Development & Planning Associates Ltd Ottawa Ont \$14,900, Rueben H Donnelly Corp Oak Brook Ill USA \$2,673, Du Toit Associates Toronto Ont \$2,000, Executive Travel Service Tours Inc Pittsburgh Pa USA \$4,649, G/W Photography Ltd Toronto Ont \$8,329, Ronald T Gadsby Agassiz BC \$14,500, Pierre Gaudard Montreal Que \$3,315, Government of Canada—National Film Board Ottawa Ont \$360,491, National Museums of Canada Ottawa Ont \$5,292, Statistics Canada Ottawa Ont \$18,549 and Transport Ottawa Ont \$3,053, Eric C Halonen Wakefield Que \$4,459, Horizon Holidays of Canada Ltd Toronto Ont \$27,446, Industrial Lifetechnical Services Inc Montreal Que \$5,733, Walter Karl Armonk NY USA \$60,890, Jack Lane Ottawa Ont \$6,000, Laurentian Institute for Social and Economic Development Inc Ottawa Ont \$4,200, Looking Glass Studios Montreal Que \$2,296, Gar Lunney Co Ltd Vancouver BC \$4,328, MacLaren Advertising Ltd Toronto Ont \$4,958, Market Compilation and Research Bureau Los Angeles Calif USA \$35,756, Metromail Advertising Co Lincoln Nebr USA \$46,200, National Advertising Co Bedford Park Ill USA \$16,451, National Business Lists Inc Chicago Ill USA \$3,395, North American Engineering and Development Ltd Ottawa Ont \$4,612, Overland Tours Agincourt Ont \$5,000, Pacific Show Productions Ltd Vancouver BC \$2,000, Johanne Perrier Reg'd Montreal Que \$17,951, P E Poitras Ltée Quebec Que \$2,646, Pro Tours Vancouver BC \$4,893, Research Editorial and Broadcasting Services Ltd Ottawa Ont \$4,600, Fernand O Roch Ottawa Ont \$2,630, Johnnie Rowe Travel Centers Dallas Texas USA \$2,531, Gilles Ruest & Associés Hull Que \$5,000, Scanada Consultants Etobicoke Ont \$2,000, Ivor Sharp Ltd Toronto Ont \$5,303, Arthur D Shearer Ottawa Ont \$2,151, Summit Ski Travel Philadelphia Pa USA \$3,600, Tourvac Montreal Que \$3,493, Uni—Mail Corp New York City NY USA \$3,185, University Tours Montreal Que \$16,487 and Toronto Ont \$23,649, Vacances—Familes Inc Ste Foy Que \$3,000, Voyages Troupes Internationale Haute-Ville Que \$17,812, Daniel Wiener Montreal Que \$2,369, Yankee Holidays Inc Marble Head Mass USA \$7,110, Yankelovich, Skelly and White Inc New York City NY USA \$5,250.

*Other Types of Services* \$3,742.

**GRAINS & OILSEEDS PROGRAM**

*Accounting Services* \$17,715—Government of Canada—Supply and Services Ottawa Ont \$16,700.

*Legal Services* \$8,235—Government of Canada—Commission on Prairie Grain Handling and Transportation Saskatoon Sask \$8,215.

*Hospitality including Posts Abroad* \$3,795.

*Temporary Help Outside Agencies* \$8,409—Government of Canada—Commission on Prairie Grain Handling and Transportation Saskatoon Sask \$3,188, Personnel Pool Ottawa Ont \$3,673.

*Research Services* \$370,880—Canada Grains Council Winnipeg Man \$210,000, Decision Making Canada Edmonton Alta \$24,975, Government of Canada—Commission on Prairie Grain Handling and Transportation Saskatoon Sask \$70,890, Techtrol Ltd Saint Laurent Que \$64,551.

*Miscellaneous Services* \$16,398—Government of Canada—Commission on Prairie Grain Handling and Transportation Saskatoon Sask \$10,976.

*Commissioners Fees*—Government of Canada—Commission on Prairie Grain Handling and Transportation Saskatoon Sask \$306,875.

*Other Types of Services* \$3,325.

**Foreign Investment Review Agency**

*Accounting Services* \$12,900—Government of Canada—Supply and Services Ottawa Ont \$12,900.

*Bilingual Training Expenses* \$8,216—Government of Canada—Public Service Commission Ottawa Ont \$8,160.

*Protection Services* \$13,576—Government of Canada—Communications Ottawa Ont \$13,576.

*Temporary Help Outside Agencies* \$34,196—Kelly Girl Services of Canada Ltd Toronto Ont \$2,016, Miss 500 Ottawa Ont \$5,981, Office Overload Ottawa Ont \$4,910, Personnel Pool Ottawa Ont \$18,730.

*Miscellaneous Services* \$12,257—Dun & Bradstreet of Canada Ltd Toronto Ont \$9,597, JBP Mahoney Ottawa Ont \$8,100.

*Management Consulting Service* \$8,625.

*Other Types of Services* \$2,326.

**Statistics Canada**

*Census Commissioners* \$4,885,361—Of the 1638 commissioners 1628 were paid \$3,000, the balance less than \$2,000.

*Computer Services* \$674,906—Alphatext Systems Ltd Ottawa Ont \$255,949, Canada Systems Group Mississauga Ont \$154,830, Comten Rockville Maryland USA \$11,974, Computel Systems Ltd Ottawa Ont \$167,099, Dateline Systems Ltd Toronto Ont \$10,028, Digital Equipment Ottawa Ont \$9,000, I B M Canada Ltd Don Mills Ont \$23,815, MacLean Hunter Toronto Ont \$2,011, R D Nickel & Assoc Inc Cambridge Ont \$36,000, York University Downsview Ont \$4,200.

*Courses, Seminars and Tuition Fees* \$363,080—Algonquin College Ottawa Ont \$18,619, A M R International Inc New York City NY USA \$13,447, Centre d'Immersion de Beauce St George de Beauce Quebec Que \$8,620, Centre Linguistique Cartier Ltée Hull Que \$4,945, Government of Canada—Public Service Commission

**INDUSTRY, TRADE AND COMMERCE—Concluded**

Ottawa Ont \$89,182, Laboratoire Linguistique du Quebec Que \$134,616, Linda MacDonald Ottawa Ont \$2,100, June Murray Ottawa Ont \$3,500, Professional Development Institute Ottawa Ont \$13,190, Systemation Inc Colorado Springs Color USA \$6,630.

*Health Services* \$55,177.

*Hospitality Services* \$14,401.

*Laundry and Dry Cleaning Services* \$937.

*Membership Fees* \$7,524.

*Other Types of Services* \$239.

*Photographic Prints for Publication* \$12,377—Malak Photographs Ltd Ottawa Ont \$4,893.

*Professional Services* \$1,683,861—Adga Ltd Ottawa Ont \$6,154, E A C Amy & Sons Ltd Ottawa Ont \$47,856, Michael Arnold Charlottetown P E I \$30,137, Association of Atlantic Universities Halifax NS \$5,400, Thomas K Burch London Ont \$3,800, Canadian Institute of Guided Ground Transport Kingston Ont \$3,294, Clare Randall-Smith & Associates Ltd Don Mills Ont \$3,000, Comserve Ltd Ottawa Ont \$19,080, Comstat Consulting Services Ltd Ottawa Ont \$2,000, Data Cap Ltd Ottawa Ont \$11,205, Data Logic Canada Ltd Ottawa Ont \$25,229, Delta E D P Systems Ottawa Ont \$23,748, Digital Methods Ltd Ottawa Ont \$23,640, David H Douglas Ottawa Ont \$2,000, Hilary K Elliott Toronto Ont \$21,111, R W Evans Associates Weston Ont \$6,100, Federal Systems of Canada Ottawa Ont \$67,675, The Genesys Group Hazeldean Ont \$33,000, Government of Canada—National Revenue—Taxation Ottawa Ont \$12,526; National Film Board Ottawa Ont \$7,545; Public Service Commission Ottawa Ont \$2,800; Supply and Services—Audit Services Bureau Ottawa Ont \$70,529; Supply and Services—Bureau of Management Consulting Ottawa Ont \$17,798; Transport Ottawa Ont \$34,395 and Treasury Board Ottawa Ont \$10,000, Hall Hellyan & Assoc Ltd Toronto Ont \$3,700, David Hamilton Kingston Ont \$2,170, Hanscomb Roy Associates Montreal Que \$5,350, Julien Hardy & Assoc Ltd Vancouver BC \$2,350, Oli Hawrylshyn Kingston Ont \$3,844, Institut National de la Recherche Scientifique Montreal Que \$38,973, Institute for Policy Analysis Toronto Ont \$5,618, Katcard Systems Limited Ottawa Ont \$14,874, Carol D Kirsh Toronto Ont \$2,349, Craig McKie London Ont \$6,720, Management Development Foundation Ltd Colorado Springs Color USA \$3,779, Multitone Electronics Ltd Downsview Ont \$2,580, Newfoundland Eschequer St John's Nfld \$2,776, Numeric Management Services Toronto Ont \$8,103, James Ortego Halifax NS \$2,250, Pathfinder Systems Design Ltd Ottawa Ont \$3,168, Peat Marwick & Partners Ottawa Ont \$60,121, Rolland Pressat Montreal Que \$2,086, Quasar Systems Ltd Ottawa Ont \$5,320, J N Kand Rao Ottawa Ont \$8,000, Research Editorial & Broadcast Services Ltd Ottawa Ont \$3,818, P S Ross & Partners Ottawa Ont \$22,096, Thomas K Rymes Ottawa Ont \$2,800, Systems Dimension Limited Ottawa Ont \$80,452, Seepac Systems Ltd Ottawa Ont \$5,292, H A Simons Vancouver BC \$2,424, Social Science Research Council of Canada Ottawa Ont \$12,273, Stacey Personnel Ottawa Ont \$3,941, Kathleen Stavsky London Ont \$2,618, Structured Computing Systems Waterloo Ont \$3,200, Systems Approach Ottawa Ont \$85,362, Systemation Inc Colorado Springs Color USA \$6,825, Systemhouse Ltd Ottawa Ont \$89,193, Treasury of the United States Washington DC USA \$225,172, University of Alberta Edmonton Alta \$34,499, Carleton Ottawa Ont \$45,689, Guelph Guelph Ont \$34,065, Manitoba Winnipeg Man \$36,784, York Downsview Ont \$64,145, and Western Ontario London Ont \$51,773, J E Veevers London Ont \$2,000, George A Wagdin Ottawa Ont \$4,426, T H Werry Company Ottawa Ont \$2,550, E Craig West Ottawa Ont \$10,140, Woloschuk Assoc Ottawa Ont \$2,800.

*Return of Vital Statistics* \$72,088.

*Remuneration and Expenses of Enumerators* \$22,369,425.

*Security Services* \$438,404—Canadian Corps of Commissionaires Ottawa Ont \$430,201, J Broderick Services Ltd \$8,203.

*Supply Services* \$300,076—Government of Canada—Supply and Services Ottawa Ont \$300,076.

**JUSTICE****ADMINISTRATION PROGRAM**

*Commissionnaire Services* \$102,888

*Credit Reports* \$10,611.

*Nursing Services* \$7,675.

*Membership Fees* \$118,769.

*Witness Fees* \$2,047.

*Reporters Fees* \$2,186.

*Legal Services* \$865,024—N Avison Vancouver BC \$14,955, R Baker Vancouver BC \$5,197, P Beseau Ottawa Ont \$20,291, S Burwell Ottawa Ont \$2,800, I B Cowie Halifax NS \$32,831, C Cunningham Edmonton Alta \$5,250, I D Dubienski Ottawa Ont \$26,003, M Duchesne Drummondville Que \$2,235, E G Ewaschuk Ottawa Ont \$36,877, G Ferguson Ottawa Ont \$2,225, E Gibson Richmond Surrey England \$21,757, R Goodwin Quebec Que \$2,745, Government of Canada—Transport Ottawa Ont \$4,240 and Treasury Board Secretariat Ottawa Ont \$2,790, Government of the Northwest Territories Yellowknife NWT \$13,515, D B Irwin Ottawa Ont \$28,500, A Lutfy Montreal Que \$30,250, T D MacDonald Ottawa Ont \$22,735, H MacLearn Ottawa Ont \$4,022, J J Mahoney Ottawa Ont \$21,069, J D McCarthy Ottawa Ont \$31,500, D O'Connor Whitehorse YT \$9,953, Provincial Treasurer Winnipeg Man \$5,000, E Ratushny Ottawa Ont \$47,260, M Robert Montreal Que \$2,213, W P Rosenfeld Toronto Ont \$3,150, M St Hilaire Quebec Que \$2,660, A A Sarchuk Winnipeg Man \$26,304, J Spence Toronto Ont \$16,405, G Stanely Ottawa Ont \$15,000, B Starkman Ottawa Ont \$8,250, University of Windsor Windsor Ont \$32,270, H Walsh Winnipeg Man \$8,256, D L Whitman Ottawa Ont \$6,480.

*Miscellaneous* \$232,280—Avrin Lazir & Associates Ottawa Ont \$11,200, R F Badgley Oakville Ont \$36,900, D Barrie Markham Ont \$14,572, M Becker Langdon Toronto Ont \$5,951, I Bossons Toronto Ont \$4,313, Canadian Committee on Fertility Research London Ont \$21,527, Canadian Gallup Poll Toronto Ont \$11,850, H V Chapman & Associates Toronto Ont \$6,473, Charles Translation Ltd Toronto Ont \$29,765, D Fortin—Charron Montreal Que \$26,000, Government of Canada—National Health and Welfare Ottawa Ont \$7,675; Supply and Services Ottawa Ont \$13,416; Supply and Services—Accounting Services Ottawa Ont \$2,689 and Supply and Services—Audit Services Bureau Ottawa Ont \$23,500, Dot Personnel Services Toronto Ont \$28,658, E A Driedger Ottawa Ont \$19,616, E F Gaskell Ottawa Ont \$3,640, L Green Toronto Ont \$2,616, E Hurd Toronto Ont \$2,542, Industrial Overload Ottawa Ont \$2,963, Manpower Temporary Edmonton Alta \$6,135, Office Overload Ottawa Ont \$24,731, A OKunn Toronto Ont \$4,794, Ottawa Hull Bilingual Ottawa Ont \$8,236, D Panneton Verdun Que \$9,201, Personnel Pool Ottawa Ont \$75,839, M Y Powell Don Mills Ont \$19,800, M Ruckbie Toronto Ont \$4,615, V Ship Toronto Ont \$7,159, K D Smith Toronto Ont \$4,900, R D Smith Toronto Ont \$13,714, A Underwood Toronto Ont \$6,006, University of:



**JUSTICE—Concluded**

Toronto Toronto Ont \$2,187 and Toronto—Computer Centre Toronto Ont \$5,872, H Wineberg Omemece Ont \$4,900.

**SUPREME COURT OF CANADA**

*Commissionaire Services \$58,576*—Canadian Corps of Commissioners Ottawa Ont \$58,576.

*Legal Services \$131,095*—S Clark Ottawa Ont \$8,744, L Davis Ottawa Ont \$8,676, R Durand Ottawa Ont \$8,785, J D Gregory Ottawa Ont \$5,913, C T Hackland Ottawa Ont \$5,776, L Levert Ottawa Ont \$5,766, J Magnet Ottawa Ont \$8,915, J Manley Ottawa Ont \$8,458, G Mildren Ottawa Ont \$5,767, Personnel Pool Ottawa Ont \$3,254, M L Pilkington Ottawa Ont \$5,909, J Sproat Ottawa Ont \$8,458, J Stobie Ottawa Ont \$6,184, D R Stollery Ottawa Ont \$8,778, K Swinton Ottawa Ont \$6,079, F Titley Ottawa Ont \$14,273, D Verdon Ottawa Ont \$8,749, A Veronneau Ottawa Ont \$5,865.

**FEDERAL COURT OF CANADA**

*Commissionaire Services \$44,429*—British Columbia Corps of Commissioners Vancouver BC \$16,534, Canadian Corps of Commissioners Ottawa Ont \$19,480 and Toronto Ont \$8,415.

*Reporters Fees \$37,861*—Allwest Reporting Limited Burnaby BC \$7,872, Nethercut and Company Limited Toronto Ont \$21,260.

*Transcript \$17,383*—J R Langlois Ottawa Ont \$3,778, Nethercut and Company Limited Toronto Ont \$8,665.

*Sheriff Fees \$2,106.*

*Translation Services \$2,229.*

*Temporary Office Assistance \$9,029*—Office Overload Toronto Ont \$4,365.

*Miscellaneous Services \$60,117*—Allwest Reporting Limited Burnaby BC \$4,654, Oliva Brochu Montreal Que \$2,060, Minister of Finance Quebec Que \$5,294, Nethercut and Company Limited Toronto Ont \$14,039, Treasurer and the Province of New Brunswick Fredericton NB \$20,782.

**LAW REFORM COMMISSION**

*Legal Services \$589,851*—J J Atrens Ottawa Ont \$11,075, J L Boudouin Montreal Que \$2,000, C O D Branson Victoria BC \$2,750, N Brooks Downsview Ont \$15,015, D S Cohen Ottawa Ont \$4,875, T C Cohen Winnipeg Man \$2,655, P C Côté Hull Que \$2,259, G Côté-Harper Quebec Que \$4,050, A C Desforges Montreal Que \$2,280, A N Doob Toronto Ont \$4,473, H R Eddy Aylmer Que \$24,725, T Elton Ottawa Ont \$26,950, G Ferguson Ottawa Ont \$3,000, P G Fitzgerald Ottawa Ont \$22,440, J Fortin Montreal Que \$20,000, R P Francis Osgoode Ont \$28,367, H Francœur Ville de Laval Que \$12,604, R T Franson Ottawa Ont \$18,333, E A Glassford Ottawa Ont \$2,415, Gowing & Henderson Ottawa Ont \$10,000, E L Greenspan Toronto Ont \$3,000, B Grenier Montreal Que \$12,464, S P Harowitz Ottawa Ont \$2,239, P W Hogg Toronto Ont \$2,200, P Issalys Hull Que \$24,346, D P Jones Montreal Que \$2,325, G Norman Jones Ottawa Ont \$6,917, E W Keyserlinck Ottawa Ont \$16,250, M Lajoie Ottawa Ont \$14,386, C H Lalonde Hull Que \$18,792, E M Lewis Ottawa Ont \$12,767, D L Macdonald Halifax NS \$2,655, M Manning Scarborough Ont \$3,000, J L McFadyen Ottawa Ont \$17,667, J W Mohr Toronto Ont \$11,650, D J Mullan Halifax NS \$5,000, E R Myers Ottawa Ont \$3,300, Ottawa & District Assoc for Mentally Retarded Ottawa Ont \$2,594, S E Oxner Halifax NS \$22,550, P C Picher Toronto

Ont \$2,275, A D Reid Ottawa Ont \$11,000, E F Ryan Toronto Ont \$39,600, G Sellers Ottawa Ont \$3,000, P Slayton Montreal Que \$13,200, D F Walker New Germany NS \$3,515, G J Walsh Ottawa Ont \$4,232, G Watkins Ottawa Ont \$30,500.

*Miscellaneous Services \$64,622*—Alphatext Ltd Ottawa Ont \$3,539, P S Adams Ottawa Ont \$2,718, J Brunet Ottawa Ont \$5,808, Canadian Newswire Ltd Montreal Que \$3,031, Daly Translations Hull Que \$2,520, P Devinat Ottawa Ont \$4,060, A Joduin Ottawa Ont \$2,118, D Norak Ottawa Ont \$4,115, Maison de Traduction Watier Ottawa Ont \$3,400, R Patry Hull Que \$3,936, Personnel Pool \$8,930, Victor Temporaries Cambridge Ont \$5,955, M H F Webber Ottawa Ont \$25,204, A C Whitley Ottawa Ont \$12,545.

**Tax Review Board**

*Miscellaneous Services \$117,399*—Allwest Reporting Ltd Burnaby BC \$9,220, Boisjoly Associés Quebec Que \$3,455, M Boisvert Ottawa Ont \$5,100, J Christie Halifax NS \$9,225, L Couillard Ottawa Ont \$6,750, W O Davis Burlington Ont \$10,500, M Guay Montreal Que \$7,643, K Khanna Westmount Que \$7,932, Nethercut & Co Ltd Toronto Ont \$16,270, Office Overload Ottawa Ont \$13,770, Personnel Pool Ottawa Ont \$13,616, B Wilson Ottawa Ont \$5,400.

**LABOUR**

*Compensation—Administration Expenses of Provincial Boards \$1,995,224*—Newfoundland \$10,450; Prince Edward Island \$5,133; Nova Scotia \$336,935; New Brunswick \$38,375; Quebec \$333,842; Ontario \$557,314; Manitoba \$59,789; Saskatchewan \$71,413; Alberta \$133,664; British Columbia \$470,570, less Administration Expenses recovered from provinces \$22,261.

*Data Processing \$131,053*—Computel Systems Ltd Ottawa Ont \$131,053.

*Hospitality \$59,116.*

*Microfilming \$5,581.*

*Tenant Services \$31,611.*

*Health and Welfare Service \$12,596*—Government of Canada—National Health and Welfare Ottawa Ont \$12,596.

*National Film Library \$2,943.*

*Safety Services \$1,279,973*—Newfoundland \$57,393; Prince Edward Island \$17,589; Nova Scotia \$39,316; New Brunswick \$75,930; Quebec \$228,867; Ontario \$274,502; Manitoba \$56,668; Saskatchewan \$39,308; Alberta \$100,013; British Columbia \$172,272; payments of motor vehicle agreements \$68,225; plus advances for safety services to provinces \$150,000.

*Legal Services \$22,369*—Government of Canada—Justice Ottawa Ont \$22,369.

*Special Research Studies \$85,236*—I Campbell Ottawa Ont \$2,813; M Catterill Ottawa Ont \$3,192, Ben W Crow & Associates Montreal Que \$17,000, Government of Canada—Public Service Commission Ottawa Ont \$6,500, Smith Auld and Associates Ottawa Ont \$34,951, University of Ottawa Ottawa Ont \$5,900, R Weller & Associates Ottawa Ont \$8,260, Dr J Willard Almonte Ont \$2,083.

*Training of Public Servants \$50,783*—Government of Canada—Public Service Commission Ottawa Ont \$49,503, The Berlitz School of Languages Ottawa Ont \$1,280.

**LABOUR—Concluded**

*Other Business Services \$264,522*—I Campbell Ottawa Ont \$5,250, R Clarke Ottawa Ont \$3,620, Alton Craig Ottawa Ont \$9,084, Marianne Bossen Associates Ottawa Ont \$3,022, Dustbane Security Ottawa Ont \$122,260, Government of Canada—Public Works Ottawa Ont \$14,135, Supply and Services Ottawa Ont \$33,351 and Transport Ottawa Ont \$4,042, Roy LaBerge Ottawa Ont \$3,825, I MacDonald Ottawa Ont \$5,400, W G Martin Ottawa Ont \$2,500, G McCaffrey Ottawa Ont \$18,760, E Plettenberg Ottawa Ont \$3,000, Quentetics Carp Ont \$4,220, Saskatchewan—Department of Labour Regina Sask \$4,998, Soundmaster Ltd Ottawa Ont \$2,563, G Stovell Ottawa Ont \$3,000, University of Ottawa Ottawa Ont \$4,000, Dr J Willard Almonte Ont \$2,383.

**Canada Labour Relations Board**

*Audio, Recording and Simultaneous Translation Services \$62,235*—International Simultaneous Translation Service Montreal Que \$61,830.

*Transcribing Services \$19,200*—ISTS Verbatim Ltd Montreal Que \$19,200.

*Legal Services \$12,057*—John Baigent Vancouver BC \$4,585, Robert Dansereau Barré Marchessault Thibault Montreal Que \$2,433, Supreme Factum Inc Ottawa Ont \$4,946.

*Staff Training \$7,473*—Government of Canada—Public Service Commission Ottawa Ont \$3,495, The Berlitz School of Languages Ottawa Ont \$3,226.

*Secretarial and Office Services \$5,959*—Les Associés Marie Selick Ltée Montreal Que \$3,843.

*Other Types of Services \$10,317.*

**MANPOWER AND IMMIGRATION****ADMINISTRATION PROGRAM**

*Removals—Legal Fees, Sale or Purchase of Property \$4,585.*

*Removals—Storage of Household Effects \$3,865.*

*Removals—Real Estate Agent's Fees \$25,510*—J Beaulieu Desornay Que \$3,850, G Crépeau Valleyfield Que \$2,205, R Cyr Ottawa Ont \$3,795, M D'Aoust Longueuil Que \$2,940, M. Decarie Shawinigan Que \$2,030, Y Desgranges Touraine Que \$2,340, C E Dojack Winnipeg Man \$2,996, J Giroux Drummondville Que \$2,275, G Julien Dorion Que \$2,310.

*Print of Films \$18,245*—Government of Canada—National Film Board Montreal Que \$17,235.

*Photographic Services \$15,608*—Photo Feature Ltd Hull Que \$9,689.

*Canadian Corps of Commissioners \$155,068*—Canadian Corps of Commissioners Ottawa Ont \$155,068.

*Laundry and Dry Cleaning \$3,128.*

*Consultants \$156,586*—Data Logic Canada Ltd Ottawa Ont \$5,479, Victoria M Elliott Ottawa Ont \$11,200, GEAC Canada Limited Markham Ont \$8,951, Government of Canada—Supply and Services Ottawa Ont \$71,118, Katcard Systems Ottawa Ont \$21,050, P S Ross and Partners Ottawa Ont \$10,635, Systemhouse Ltd Ottawa Ont \$7,596.

*Electronic Data Processing Services \$823,217*—Computel Systems Ltd Ottawa Ont \$135,026, Data Encoding Ltd Ottawa Ont

\$28,080, Data Makers Ltd Vancouver BC \$62,783, Government of Canada—Public Archives Ottawa Ont \$38,469 and Supply and Services Ottawa Ont \$7,860, Systems Dimensions Ltd Ottawa Ont \$446,300.

*Key Punch Services \$314,318*—Canadian Data Ottawa Ont \$20,100, Estrie Data Processing Centre Inc Granby Que \$5,578, IBM Canada Ltd Ottawa Ont \$239,297, I P Sharpe Associates Toronto Ont \$40,824, Ottawa Key Punch Services Ottawa Ont \$3,568.

*Messenger Service \$141,305*—J C Bedard Ottawa Ont \$117,178.

*Remuneration—Manpower and Immigration Council \$17,550*—John L Jaskula Hamilton Ont \$3,600, Joseph Kage Outremont Que \$3,275.

*Membership \$3,119.*

*Collection Agencies \$5,338*—Financial Collection Agencies Ltd Ottawa Ont \$2,805.

*Other Miscellaneous Services \$609,137*—Alberta Labour Edmonton Alta \$5,316, Currie Cooper and Lybrand Ltd Montreal Que \$14,477, Data Logic Canada Ltd Ottawa Ont \$13,850, GEAC Canada Ltd Markham Ont \$16,885, Government of Canada—National Health and Welfare Ottawa Ont \$45,806, Public Archives Ottawa Ont \$6,879 and Supply and Services Ottawa Ont \$240,833, Industrial Overload Ottawa Ont \$15,528, Katcard Systems Ottawa Ont \$33,675, Kelly Girls Service of Canada Ltd Ottawa Ont \$2,243, Portage Personnel Ltd Hull Que \$8,665, Systems Dimensions Ltd Ottawa Ont \$160,500, Systemhouse Ltd Ottawa Ont \$14,231, The 500 Selection Services Ottawa Ont \$18,690.

*Hospitality, Travel Status \$2,958.*

*Hospitality (all other) \$8,117.*

*Accounting Services and Audit Services \$4,321,002*—Government of Canada—Supply and Services Ottawa Ont \$4,321,002.

*Training and Educational Services \$179,449*—Algonquin College Ottawa Ont \$3,490, Berlitz School of Language Ottawa Ont \$2,021, Government of Canada—Public Service Commission Ottawa Ont \$133,656.

*Registration Fees—Conferences \$3,162.*

*Other Types of Services \$2,313.*

**DEVELOPMENT AND UTILIZATION OF MANPOWER**

*Removals—Legal Fees, Sales or Purchase of Property \$8,211.*

*Removals—Real Estate Agent's Fees \$159,536*—J S Bates Prince George BC \$2,280, M A Benson Cranbrook BC \$2,996, Stuart Clark Vancouver BC \$4,760, Allan R Hatch Whitehorse YT \$3,220, G Ross Marshall Prince George BC \$2,640, W F Pickering Edmonton Alta \$4,865, Richard Quan Kamloops BC \$1,750, Donald M Walker Terrace BC \$2,765.

*Motion Picture Production and Distribution \$2,200.*

*Print of Films \$7,049.*

*Photographic Services \$12,039*—Photo Features Ltd Hull Que \$2,369, Wilkes Camera Toronto Ont \$2,532.

*Canadian Corps of Commissioners \$24,083*—British Columbia Corps of Commissioners Vancouver BC \$9,196, Canadian Corps of Commissioners Winnipeg Man \$10,780 and Calgary Alta \$4,107.



**MANPOWER AND IMMIGRATION—Continued**

*Consultants Services \$278,139*—Canadian Facts Co Ltd Toronto Ont \$102,222, C P Hyde Ottawa Ont \$3,350, Dr Barry Trute Winnipeg Man \$4,500, I P Sharpe Associates Ltd Toronto Ont \$3,975, Hickling Johnson Ltd Toronto Ont \$19,833, Lise Cadotte Outremont Que \$4,000, Peat, Marwick and Partners Ottawa Ont \$38,545, R A Marcarae Toronto Ont \$2,000, Robert H Schaffer and Associates Montreal Que \$2,000, Robert Laliberté and Associates Metcalfe Ont \$3,900, R H Knox Ottawa Ont \$20,720, Systems Approach Ltd Ottawa Ont \$4,308, Yvon Tarte Montreal Que \$2,345,

*Electronic Data Processing Services \$505,165*—Computel Systems Ltd Ottawa Ont \$470,163, Digital Methods Ltd Ottawa Ont \$2,945, I P Sharpe Associates Toronto Ont \$8,664.

*Key Punch Services \$10,038.*

*Interpreters and Translators \$16,152*—G Sanchez Edmonton Alta \$8,182.

*Messenger Service \$5,786.*

*Memberships \$16,847*—University and College Placement Association Markham Ont \$2,410.

*Other Miscellaneous Services \$211,024*—A D Gregor Winnipeg Man \$7,500, Canadian Vocational Association Ottawa Ont \$15,000, Central Art Service Inc Montreal Que \$2,268, David S Etchells Ottawa Ont \$3,558, General Protection Co Ltd Ottawa Ont \$3,361, Government of Canada—National Film Board Montreal Que \$100,000, Grant Security Services Ltd Ottawa Ont \$10,036, Quasor Systems Ltd Ottawa Ont \$32,878, Réseau de développement d'organisation Inc Montreal Que \$5,184, Western Investigation Edmonton Alta \$3,778.

*Hospitality—Travel Status \$2,617.*

*Hospitality (all others) \$22,317.*

*Internal Audit Services \$37,878*—Government of Canada—Supply and Services Ottawa Ont \$37,878.

*Committee Members—Job Creation \$140,028.*

*Workmen's Compensation Payments LIP \$82,522*—Government of Canada—Labour Ottawa Ont \$82,522.

*Workmen's Compensation Payments OFY \$107,629*—Government of Canada—Labour Ottawa Ont \$107,629.

*Reimbursement of Tuition Fees \$70,844.*

*Public Service Commission Course Fees \$56,012*—Government of Canada—Public Service Commission Ottawa Ont \$56,012.

*Other Course Fees \$41,429.*

*Registration Fees—Conferences \$8,364.*

*Canada-Mexico Exchange Programs \$7,874.*

*Manpower Training Services \$288,045,597*—Details not available.

*CES—Personal Service Contracts \$317,256*—Renée Biron Drummondville Que \$6,768, F Blackduck Yellowknife NWT \$3,060, Arthur G Buckley Burlington Ont \$2,300, Bill Buell Charlottetown PEI \$20,044, Frank Butler Charlottetown PEI \$18,072, Development Planning Association Halifax NS \$14,308 and Charlottetown PEI \$46,504, Edwin Reid and Associates Vancouver BC \$35,689, D Leonard Yellowknife NWT \$9,620, Andrew R Hewat Thunder Bay Ont \$13,584, Joseph McGuire Charlottetown PEI \$19,293, Memorial University St John's Nfld \$23,113, R Qitsualik Yellow-

knife NWT \$8,202, R Robson Vancouver BC \$2,500, Social Planning and Research Council of Hamilton Hamilton Ont \$2,300, Louise Taggart Fredericton NB \$30,886.

*CES—Research and Evaluation \$5,047.*

*CES—Outreach \$201,264*—Kamloops Community Outreach Project Kamloops BC \$27,389, People's Employment Project Nanaimo BC \$126,475.

*Special Programs—Diagnostic Services \$303,081*—A Blair McPherson Edmonton Alta \$4,010, Alberta Behavioural Research Consultants Edmonton Alta \$4,475, A S Burnsten Winnipeg Man \$14,969, Applied Psychological Research and Services Ltd Oakville Ont \$6,380, A W Hopkins Thunder Bay Ont \$3,035, Brockville Psychiatric Hospital Brockville Ont \$2,752, BMV Centre de Consult Psychologique Montreal Que \$5,805, Monique B Boulanger Ste Foy Que \$4,005, Brisson Legris Associates Inc Montreal Que \$8,080, Bureau d'étude Psychologique "Guy Vannieu" Chicoutimi Que \$2,030, Consultation Psychologique St Louis Sillery Que \$6,618, Centre Consult psychologique de Beauce St Georges de Beauce Que \$14,104, Centre Interdisciplinaire de Montreal Inc Montreal Que \$2,675, Clinique de psychologie a/s Mme Lancôt Joliette Que \$2,650, Clinique Spec en consultation et sélection Shawinigan Que \$5,005, Dr B Ferris Burnaby BC \$21,150, Dr J H Burns Welland Ont \$2,547, David L Streimer Hamilton Ont \$6,152, Dr German Alvarez St Catharines Ont \$2,060, George Wilkinson Willowdale Ont \$2,795, Institut de form-formation par le groupe Outremont Que \$8,209, Jewish Vocational Service of Metropolitan Toronto Toronto Ont \$7,515, J O Nyspianski Ottawa Ont \$18,418, Jacques Claveau Quebec Que \$24,332, Kingston General Hospital Pre-vocational Program Kingston Ont \$5,567, Montreal Institute Human Development (Davo Lissak) Montreal Que \$3,745, Jacques André Michaud Montreal Que \$18,080, Pacific Psychological Association Vancouver BC \$2,889, R W Dudley and Associates Victoria BC \$8,550, R Martin Regina Sask \$3,420, READ Clinic Toronto Ont \$9,925, Ruth Radhill Montreal Que \$5,450, The YMCA of Metropolitan Toronto Toronto Ont \$ , YMCA Centre for Counselling and Human Relations Toronto Ont \$2,190, Vocational Counselling Services Vancouver BC \$2,500.

*Special Programs—Outreach \$7,289,699*—Action Moyenne et basse Côte-Nord Sept Iles Que \$123,219, Action Travail-Woman Power Montreal Que \$25,238, Alberta Native Development Co-ord Edmonton Alta \$352,035, Allied Indian Metis Abbotsford BC \$22,745, Amérindiens de Sept-Iles Sept-Iles Que \$24,447, D Angus Hamilton Ont \$58,648, R Ashopena and B Fobister Grassy Narrows Ont \$8,950, Association Nouvelle-Vie Inc Montreal Eue \$41,686, I Atlookan Nakina Ont \$16,849, Awake New Westminster BC \$40,400, Band Council of Fort Liard Fort Liard NWT \$7,498, British Columbia Corrections Associations Vancouver BC \$9,068, R Beardy Island Lake Thompson Man \$23,048, Blood Bank Outreach Stand Off Alta \$7,000, J Bradshaw c/o Westman Native Outreach Rivers Man \$12,741, J R Braslet London Ont \$54,031, J R Braslet and P C Stauffer London Ont \$27,711, M Braund Guelph Ont \$3,663, J Broderick and M Dhar Windsor Ont \$40,119, J Buttrum and J Vallentin Hamilton Ont \$96,293, Canadian Mental Health Association Edmonton Alta \$74,314, Cape Dorset Settlement Council CMC Frobisher Bay NWT \$9,052, CAPQ Inc Montreal Que \$19,415, Carrefour Communautaire Longueuil Longueuil Que \$45,470, Carrefour de service-option travail Trois-Rivières Que \$68,406, Centre d'Aide communautaire à l'emploi Valleyfield Que \$12,483, Centre d'information et recherches pr Imm Montreal Que \$122,385, Centre d'Integration à l'emploi Granby Que \$25,000, Centre d'Integration des jeunes travailleurs Granby Que \$20,159, Centre de Main-d'oeuvre pour delinquants Sherbrooke Que \$73,090, Centre Eureka Laval Que \$32,588, J Clark London Ont \$69,990, Conseil de la Bande de Bermises Baie Comeau Que \$18,139, A K Couse Kingston Ont \$69,990, Dawson Creek Out-

## MANPOWER AND IMMIGRATION—Continued

reach Dawson Creek BC \$7,088, Dene Sponsoring Committee Vanderhoof BC \$18,871, Dene Sponsoring Committee Vanderhoof BC \$2,585, J Dunnire Women's Employment Advocacy Service Winnipeg Man \$26,828, Easterville Community Employment Centre Easterville Man \$13,314, East Kootenay Outreach Cranbrook BC \$32,473, East Vancouver Outreach Vancouver BC \$20,681, Epilepsy Association of Calgary Calgary Alta \$34,959, I Essor Joliette Que \$4,674, II Essor St Jerome Que \$5,312, Expri Travail Hull Que \$41,883, Extension Inter-Prif Riviere du Loup Que \$55,000, Extension Manoway Joliette Que \$8,643, Fairford Indian Band Fairford Man \$9,364, Fairshare Incorporated Montreal Que \$25,942, Fish Lake Cultural Williams Lake BC \$50,367, Fish Lake Cultural Education Centre Association Williams Lake BC \$20,617, Flora Spence c/o Nelson House Employment Outreach House Man \$7,543, Fort Alexander Indian Band Pine Falls Man \$5,574, Fort Good Hope Settlement Fort Good Hope NWT \$14,190, Fort Resolution Settlement Council Fort Resolution NWT \$17,033, Fort Simpson Dene Band Fort Simpson NWT \$7,000, M Friedman Toronto Ont \$52,396, "Futures" Canadian Job Therapy New Westminster BC \$70,457, Gitsham-Carrier Hazelton BC \$26,123, Gitsham-Carrier Tribal Council Hazelton BC \$18,807, Glengarry Human Resource Centre Alexandria Ont \$16,522, Gordon House Neighbourhood Service "The Workshop" Vancouver BC \$31,789, Gôt de vivre Drummondville Que \$35,014, Grand Council of the Crees of Quebec Val d'Or Que \$71,976, Greater Vancouver Job Development Society Vancouver BC \$41,360, W B Halcrow Cross Lake Man \$7,266, Hamlet Council of Pangnirtung CMC Frobisher Bay NWT \$16,835, Hamlet of Pond Inlet CMC Frobisher Bay NWT \$17,220, Hamlet of Rae-Edzo CMC Yellowknife NWT \$3,100, Hamlet of Tuktoyaktuk c/o CMC Inuvik Tuktoyaktuk NWT \$14,051, Handicapped Manpower Centre Regina Sask \$55,143, "Hee d" Society Burnaby BC \$40,431, Heed Society Vancouver BC \$27,720, J Holt and S Kinsman Willowdale Ont \$76,980, Horizon Travail St Hyacinthe Que \$33,707, Hull Tra Hull Que \$29,356, Information animation Arriere-Pays Rimouski Que \$41,127, Integration Travail regroupement des femmes de Brandon Joliette Que \$25,158, Iroquois of St-Regis Valleyfield Que \$3,900, M Issac Fort Francis Ont \$3,180, Jewish Vocational Services Montreal \$26,116 and Toronto Ont \$9,185, Job Action Cowichan Lake Lake Cowichan BC \$6,768, Job Co-ordinator Vancouver BC \$14,620, Job Education and Training Vancouver BC \$8,474, Jonathan Quebec Que \$10,677, Kelvington Kelvington Sask \$5,856, H Labatt and I Jacobs Toronto Ont \$43,592, Lac Brochet Advisory Council Lac Brochet Man \$12,734, La Croisee Quebec Que \$60,065, Lake Community Employment Centre Moose Lake Man \$12,514, L'Arbre Quebec Que \$34,885, L'Arrimage Montreal Que \$38,672, L'Association Canadienne des Paraplegiques Montreal Que \$36,912, L'Etape Montreal Que \$22,531, Le Pas Roberval Que \$7,131, Le Service de Main-d'œuvre pour les jeunes de 15 à 20 ans Montreal Que \$14,896, Les Marronniers Montreal Que \$43,526, Le Tremplin Montreal Que \$148,192, Lillooet District Indian Council Lillooet BC \$14,278, J Longbottom Kn-Ecinacbe Outreach Brokenhead Man \$9,576, Long Plains Indian Band Long Plains Man \$3,858, Lousha Keeganin Fort St John BC \$8,761, Lousha & Keeganin Friendship Society Fort St John BC \$14,840, Maison du Travailleur Hull Que \$12,194, A P Malcomson Alexandria Ont \$25,829, I Mandamin Whitedog \$4,120, Manitoba Association of Children with Learning Disabilities Winnipeg Man \$8,128, Manitoba Native Pathfinders Winnipeg Man \$122,506, Mathias Colomb Pukatawagan Man \$12,158, D McDowell and D Sharkey Ottawa Ont \$30,338, G McGuire Kingston Ont \$32,717, Mennonite Central Committee Winnipeg Man \$11,820, Mini CMC Ville St Georges Que \$15,835, Mission Outreach Committee Mission BC \$50,854, J Moore Kingston Ont \$50,550, J Morin Ottawa Ont \$97,610, Native People's Outreach Selkirk Selkirk Man \$13,702, Nelson Outreach Committee Nelson BC \$20,566, New Native Perspective Society Prince Albert Sask \$24,662, Nimpkish Band Council Alert Bay BC \$20,550, Nimpkish Band Council Alert

Bay BC \$15,000, Northern Municipal Council La Ronge Sask \$114,403, North Frontenac Community Service Centre Sharbot Lake Ont \$7,194, North Shore Manpower Committee Cutler Ont \$24,787, Northwest Interlake Outreach St Martin Que \$13,904, Odyssey Placement Sherbrooke Que \$56,171, S Oltuski and B Weissleder Toronto Ont \$125,824, Ontario Metis and Non-Status Indian Association Thunder Bay Ont \$148,050, Operation Interlock Saskatoon Sask \$47,656, Orenda Outreach Vancouver BC \$75,442, Orenda Outreach Advisory Group Vancouver BC \$27,933, Outreach 69 Parkville BC \$8,513, Outreach Cranberry Portage Cranberry Portage Man \$12,000, Outreach Igloolik Frobisher Bay NWT \$14,123, Outreach Mentally Handicapped Burnaby BC \$24,064, Outreach Neepawa Percy Murray Neepawa Man \$20,831, Outreach Norway House Norway House Man \$26,984, Outreach Standing Committee New Westminster BC \$21,819, Peigan Band Council Brochet Man \$3,916, N Penner Toronto Ont \$11,648, D A Pranteau Community Manpower Centre Grand Rapids Man \$23,118, Prog d'Integration des Cadres Ages Montreal Que \$23,486, Project Search Outreach Prince George BC \$24,549, Project Search Outreach Prince George BC \$11,009, Rags to Riches Victoria BC \$24,272, S W Reid and Company re Mafeking Community Employment Centre Mafeking Man \$14,114, Restigouche Band Council Causapascal Que \$9,330, Richmond Alcohol Abuse Richmond BC \$3,207, W Robinson Sharbot Lake Ont \$15,907, C Wendy Rycroft Outreach Counselling Service Edmonton Alta \$43,392, Sandy Bay Indian Band Marius Que \$2,606, Selective Employment Services Vancouver BC \$59,190, Service de Conseil Budgetaire Jonquiere Que \$9,472, Service d'Integration à l'emploi Granby Que \$25,000, Service de Main-d'œuvre aux Handicapes Chicoutimi Que \$15,962, Service de Main-d'œuvre au Metis et Indiens sans statut Montreal Que \$11,415, Service de placement d'emploi temporaire Joliette Que \$52,025, Service de placement et d'orientation au travail Quebec Que \$24,732, Service Social pour personnes sourdes Montreal Que \$36,108, D Sharkey and H Lalond Ottawa Ont \$30,560, W B Sharp Toronto Ont \$73,990, Special Placement Services Vancouver BC \$29,083, SOS Placement Quebec Quebec Que \$32,375, J Spence Employment Development Co-ordinator Winnipeg Man \$7,144, L Spence Portage Outreach Portage la Prairie Man \$12,662, Split Lake Outreach Split Lake Man \$31,273, Leach Srna Willowdale Ont \$24,950, P C Stauffer and J Reliance London Ont \$25,313, B Stenson Minden Ont \$9,162, Strategie d'emploi communautaire de Drummondville Que \$12,386, Strategie d'emploi communautaire de Drummondville Drummondville Que \$47,400, Strathcona Advisory Group Vancouver BC \$42,841, Strathcona Advisory Group Vancouver BC \$33,615, Surrey Youth Power Surrey BC \$31,018, Surrey Youth Power Society Surrey BC \$36,000, T S Syposz and D H Harley Toronto Ont \$9,248, The Fortune Society of Canada Toronto Ont \$19,097, The Workshop Vancouver BC \$28,030, Unemployed Anonymous Victoria BC \$34,197, Urban Outreach Vancouver BC \$21,840, Urban Outreach Vancouver BC \$20,485, W A O Whitworth and J O Schroder Guelph Ont \$35,384, Winnipeg Native Pathfinders Winnipeg Man \$37,635, Winnipeg School Division Winnipeg Man \$21,613, Women in New Employment Winnipeg Man \$3,718, Women in Society Today Saskatoon Sask \$31,589, Women's Employment Boutique Burnaby BC \$47,719, Women's Independent Necessary New Westminster BC \$11,037, Youth Employment Service Winnipeg Man \$59,807, Young Women's Christian Association Lethbridge Alta \$32,212, Yukon Outreach Whitehorse YT \$184,867.

*Other Types of Services \$167,705.*

## PLANNING AND RESEARCH

*Removals—Real Estate Agents Fees \$9,910.*

*Photographic Services \$4,131.*



**MANPOWER AND IMMIGRATION—Continued**

**Consultants \$686,314**—Association of Canadian Community Colleges Toronto Ont \$5,500, Belanger Chabot et Associates Montreal Que \$15,000, Canadian High News Toronto Ont \$27,400, C E Taylor Toronto Ont \$2,000, Canadian Facts Co Ltd Toronto Ont \$10,323, Dr. Donald G Fischer Saskatoon Sask \$2,818, Douglas J Tansley Ottawa Ont \$3,300, Eric W Dempster Port Moody BC \$3,912, Gordon W Davies London Ont \$11,105, Gilbert Bolduc Hull Que \$2,063, Harry Y Howith Ottawa Ont \$16,050, Informetrica Ltd Ottawa Ont \$25,625, I P Sharpe Associates Ltd Toronto Ont \$4,000, Johanne Calve Ottawa Ont \$2,104, Lorna R Marsden Toronto Ont \$4,000, Leonard J Stambrook Rosedale BC \$2,000, P S Ross & Partners Ottawa Ont \$13,295, Paul Langley Ottawa Ont \$13,456, Peat Marwick & Partners Toronto Ont \$4,225, Policy Consulting Associates Ottawa Ont \$14,630, Quantetics Corporation of Dunrobin Dunrobin Ont \$14,374, Quantic Research Ltd Burlington Ont \$5,500, Quasar System Ltd Ottawa Ont \$4,800, Robert A Cousins Winsloe PEI \$4,000, Robert J Rayzak Dunrobin Ont \$13,458, Robertson Nickerson Group Associates Ottawa Ont \$7,456, Stephen L Sivain Ottawa Ont \$5,250, System Dimensions Ltd Ottawa Ont \$24,595, Thomas M Campbell Ashton Ont \$2,400, The Gallup Poll Ltd Toronto Ont \$3,080, Theodore Mitchell Ottawa Ont \$11,225, Watcyn W Williams Brandon Man \$4,500.

**Electronic Data Processing Services \$351,929**—I P Sharpe Associates Ltd Toronto Ont \$82,623, Data Encoding Ltd Ottawa Ont \$17,999, SMA Montreal Que \$2,488.

**Memberships \$2,816**—Wharton EFA Inc Philadelphia Pa USA \$2,425.

**Other Miscellaneous Services \$608,743**—American Institute for Research Washington DC USA \$9,352, Ann L Harvey Fredericton NB \$2,190, Anne Leclair Gatineau Que \$2,320, British Columbia Research Vancouver BC \$3,100, Conference Board in Canada Ottawa Ont \$4,882, Catherine M Hark Ottawa Ont \$11,250, Canadian Institute for Research in the Behavioral & Social Sciences Calgary Alta \$12,605, Daniel M Bizier Lambton Que \$2,580, Data Encoding Ltd Ottawa Ont \$2,677, Dr Donald G Fisher Saskatoon Sask \$9,121, David G Gee Ottawa Ont \$4,800, Diana Macdonald North Gower Ont \$3,040, Daniel J M Moreau Belair Que \$2,580, Douglas J Tansley Ottawa Ont \$3,025, Dominique M Martel Hull Que \$6,843, Eric J Doucette Charlottetown PEI \$2,520, Evelyn J Lafond Templeton Que \$6,570, Ellen G Savage Ottawa Ont \$5,400, Francis C Grell Ottawa Ont \$4,800, Goldfarb Consultants Ltd Toronto Ont \$4,250, Georgette C Gzorko Ottawa Ont \$7,322, Herschell B Goldberg Vanier Ont \$3,881, Helen H Nixon Ottawa Ont \$4,000, I P Sharpe Associates Toronto Ont \$4,185, Impact Research Ottawa Ont \$10,000, Janice Edwards Fredericton NB \$2,190, J F Gauthier Ste Foy Que \$4,800, John C Hallett Vancouver BC \$2,805, Jonah B St Cyr Loutte Que \$2,580, James Heir Ottawa Ont \$4,000, K J Hawkins Ottawa Ont \$5,220, Katcard System Ottawa Ont \$7,590, Kenneth C Ruttle Calgary Alta \$9,600, Louise Beaulieu Ottawa Ont \$3,870, Lynn Grenon Ottawa Ont \$3,320, Leslie D Kniffen Ottawa Ont \$5,320, Len G Sirois Charlottetown PEI \$2,505, Moissette G DePont Ste Foy Que \$4,500, Marc Farmer Ottawa Ont \$3,050, Margaret Grenon Ottawa Ont \$2,880, Michel La Salle Ottawa Ont \$4,107, Mary Ann I Proulx Ottawa Ont \$2,130, Margaret A Roberts Ottawa Ont \$2,400, Nancy E Johnson Vancouver BC \$2,106, Odilon Turcotte Quebec Que \$2,580, Pauline J Major Ottawa Ont \$3,830, Peggy A O'Neil Quebec Que \$2,580, Pierre E Villeneuve Ste Foy Que \$2,580, Pauline A Myre Hull Que \$6,503, Rushton Shanahan & Associates Toronto Ont \$5,439, Steeve E Duplain Belair Que \$2,580, Sandra G Le Groulx Ottawa Ont \$4,100, System Dimensions Ltd Ottawa Ont \$43,676, University of: Manitoba Winnipeg Man \$15,607.

**Public Service Commission Course Fees \$13,432**—Government of Canada—Public Service Commission Ottawa Ont \$13,432.

**Other Course Fee \$8,256**—Berlitz School of Languages Ottawa Ont \$6,008.

**Other Types of Services \$49,075.**

**IMMIGRATION PROGRAM**

**Removals—Legal Fees, Sales or Purchase of Property \$27,898.**

**Removals—Storage of Household Effects \$56,901.**

**Removals—Real Estate Agent's Fees \$58,723**—D G Allison Toronto Ont \$4,920, J G Donaldson Prince Rupert BC \$2,595, P Harrington Prince Rupert BC \$4,480, B D Harris Kamloops BC \$2,870, W Hoogerdyk Kamloops BC \$2,975, W B Looker Vancouver BC \$3,430, P W Ryan Kamloops BC \$3,780, G Varnai Nanaimo BC \$3,073.

**Film Clips \$10,874.**

**Photographic Services \$3,716.**

**Legal Fees (excluding removals) \$44,105.**

**Legal Disbursements \$4,146.**

**Fees—Special Enquiry Officer (lawyers) \$3,966.**

**Canadian Corps of Commissioners \$8,688**—Canadian Corps of Commissioners Ottawa Ont \$8,688.

**Laundry, Dry Cleaning and Related Services \$2,882.**

**Consultants \$76,148**—Government of Canada—Justice Ottawa Ont \$29,560, Stevenson and Kellogg Ltd Toronto Ont \$32,090, Stephen Marcus Ottawa Ont \$2,560.

**Electronic Data Processing Services \$5,450.**

**Interpreters and Translators \$659,522**—C Ardila Toronto Ont \$9,000, B Baldwin Toronto Ont \$9,000, E Benaim Willowdale Ont \$12,340, B Benaim Willowdale Ont \$13,222, A Bendahan Willowdale Ont \$2,349, A J Buhagiar Downsview Ont \$2,928, O Burton Toronto Ont \$9,000, A DaSilva Toronto Ont \$9,027, D Dixon Etobicoke Ont \$8,539, C Duca Weston Ont \$2,425, A Fernandes Toronto Ont \$9,000, P Ferreira Weston Ont \$11,573, S S Gill Mississauga Ont \$15,247, P Gomes Toronto Ont \$9,000, R A Gomes Toronto Ont \$2,032, A Karapetridou Toronto Ont \$9,000, I Kluge Bramalea Ont \$3,387, A S Kuraishi Willowdale Ont \$9,765, M A Leal Toronto Ont \$9,000, A J (Al) Lebre Islington Ont \$9,695, A Madureira Toronto Ont \$9,000, M Magnotta Richmond Hill Ont \$16,357, K Malik Toronto Ont \$2,170, C Mavronicolas Toronto Ont \$9,000, P Mavroulis Toronto Ont \$9,000, M R McCann Oakville Ont \$5,071, M A Meyer Toronto Ont \$9,000, E Morace Toronto Ont \$9,000, J A Naseira Toronto Ont \$20,745, C Noqueira Toronto Ont \$9,000, T Pennachetti Toronto Ont \$3,457, F Pereira London Ont \$2,670, M Polymeris Don Mills Ont \$3,597, T Pomes Toronto Ont \$9,000, A Rade Toronto Ont \$3,165, I Rei Toronto Ont \$9,000, O Ribau Hamilton Ont \$2,224, R Sanchez Toronto Ont \$9,000, M Sousa Toronto Ont \$7,833, R R Spagadorou Toronto Ont \$9,000, F Teachman Toronto Ont \$9,000, A Uruenau Toronto Ont \$10,935, E Uruenau Toronto Ont \$4,976, M C Varao Toronto Ont \$9,000, M Varela Toronto Ont \$9,000, S Vellas Toronto Ont \$3,716, A M Vilaro Toronto Ont \$2,238, L Wincott Toronto Ont \$9,000.

**Messenger Service \$10,161**—Hot Wheels Toronto Ont \$4,029.

**Other Miscellaneous Services \$224,521**—Anton Richard Werbin Ottawa Ont \$4,165, Atkinson Film Arts Ltd Ottawa Ont \$4,256, General Audio Visual Montreal Que \$4,225, General D King

**MANPOWER AND IMMIGRATION—Concluded**

Ottawa Ont \$4,165, Government of Canada—Transport Ottawa Ont \$9,214 and Public Archives Ottawa Ont \$6,052, Industrial Overload Ottawa Ont \$36,183, Innovacom Ottawa Ont \$2,000, Kadoke Display Toronto Ont \$12,242, G Lavoie Hull Que \$6,414, Manpower Temporary Services Ottawa Ont \$5,165, Market Facts of Canada Ltd Toronto Ont \$23,200, Miss 500 Ottawa Ont \$5,151, The Canadian Gallup Toronto Ont \$50,000, Turnelle Association Ottawa Ont \$4,475.

*Reimbursement of Tuition Fees \$29,510.*

*Public Service Commission Course Fees \$34,062—Government of Canada—Public Service Commission Ottawa Ont \$34,062.*

*Other Course Fees \$14,503.*

*Hospital Services—Deports \$8,018.*

*Other Health Services—Deports \$6,649.*

*Subsistence and Incidentals—Deports \$1,232,805—Avion Motor Hotel Malton Ont \$13,770, Don Jail Toronto Ont \$153,788, Filet Investigations Islington Ont \$14,557, Grant Security Services Ltd Toronto Ont \$218,051, Hillcrest Investigations Willowdale Ont \$26,264, Minister of Correctional Services Toronto Ont \$70,607, Strathcona Hotel Toronto Ont \$238,113.*

*Other Types of Services \$5,664.*

**Immigration Appeal Board**

*Consultants \$4,057—Libraid Ltd Ottawa Ont \$4,057.*

*Temporary Office Assistance \$14,328—Compagnie Yvonne Bedard Ltée Montreal Que \$5,293, Contemporary Skills Toronto Ont \$4,737.*

*Interpreters and Translators \$8,004.*

*Messenger Services \$6,168—Meaghers Home Service Ottawa Ont \$2,385.*

*Accounting and Audit Services \$4,000—Government of Canada—Supply and Services Ottawa Ont \$4,000.*

*Training and Educational Services \$5,598—Government of Canada—Public Service Commission Ottawa Ont \$5,060.*

*Other Miscellaneous Services \$1,496.*

*Other Types of Services \$2,031.*

**Annuities**

*Contract Personnel \$150—DOT Personnel Services Ottawa Ont \$150.*

*Tuition Fees \$3,798—Government of Canada—Public Service Commission Ottawa Ont \$3,798.*

*Computer Time \$124,390—Computel Systems Ltd Ottawa Ont \$422, Government of Canada—Supply and Services Ottawa Ont \$4,527 and UIC—Computer Systems Ottawa Ont \$118,837, Superior Computel Systems Ltd Ottawa Ont \$604.*

*Miscellaneous \$11,272—Dominion Computer Support Services Ltd Ottawa Ont \$353, Government of Canada—Post Office Ottawa Ont \$10,000, Various \$919.*

**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

*Engineering Architectural Design and Consultant Services \$9,263,000—Acres Consulting Services Ltd Halifax NS \$29,818, Gordon S Adamson & Associates Toronto Ont \$14,328, Adi Ltd Fredericton NB \$50,223, Alfa Tekno Demoreville Ont \$8,070, Applied Technology Inc Sunnyvale Cal USA \$47,946, Associated Design and Development Ltd Halifax NS \$125,116, Associated Engineering Ltd Edmonton Alta \$13,997, ATCO Quebec Ltée Lasalle Que \$51,116, Atalanta Information Systems Ltd Ottawa Ont \$64,898, AVCO Locomotion Division Stratford Conn USA \$32,127, Babcock & Wilcox Canada Ltd Cambridge Ont \$2,630, Barley & Weismiller Nanaimo BC \$14,251, BC Research Council Vancouver BC \$5,014, Bell Canada Montreal Que \$30,129, Bell Helicopter Co Fort Worth Texas USA \$30,253, J E Benoit & Associates (Consultants) Ltd Montreal Que \$2,563, Boeing Vertol Company Seattle Wash USA \$54,165, Brihan Ltd Winnipeg Man \$3,145, Bristol Aerospace Ltd Winnipeg Man \$27,152, Built Environment Co-ordinators Ltd Toronto Ont \$68,111, Burnett Resources Surveys Ltd Burnaby BC \$2,785, M R Byrne & Associates Ltd Burlington Ont \$19,429, Cae Electronics Ltd Montreal Que \$51,011, Canadair Ltd Montreal Que \$106,180, Canadian British Consultants Ltd Halifax NS \$47,218, Canadian Design Services Montreal Que \$29,813, Canadian General Electric Toronto Ont \$5,689, Canadian Shade Tree Service Ltd Lachine Que \$3,295, Government of Canada: Central Mortgage and Housing Corporation Ottawa Ont \$30,030; Defence Construction (1951) Ltd Ottawa Ont \$210,143; Environment Ottawa Ont \$2,295,128; Public Works Ottawa Ont \$14,963 and Supply and Services Ottawa Ont \$20,502, 780, W R Cheriton & Associates Ltd Edmonton Alta \$3,000 James E Clark Kingston Ont \$2,645, Computing Devices of Canada Ottawa Ont \$8,674, Compress Canada Ltd Toronto Ont \$23,500, Constam Associates Ltd Don Mills Ont \$4,303, Selwyn Cooke Gananque Ont \$3,963, Rosario Cousineau Sherbrooke Que \$3,150, Cytechnics Ltd Ottawa Ont \$24,517, C O Davidson & Company Ltd Halifax NS \$6,841, Dobush Stewart Longpré Marchand Goudreau Montreal Que \$2,911,535, Dominion Soil Investigation Ltd Scarborough Ont \$2,851, E B M Financial & Regulatory Consultants Ottawa Ont \$4,600, Engineering Group Toronto Ont \$92,775, Eyretechnics Ltd Ottawa Ont \$129,571, Fairhall & Moffatt Ltd Ottawa Ont \$13,212, K L Farquharson Engineering Ltd Halifax NS \$29,340, Finlay Engineering Toronto Ont \$8,466, Paul Fletcher & Associates Ltd Scarborough Ont \$12,389, Fodor Engineering Ltd Toronto Ont \$102,981, Nicholas Fodor & Associates Toronto Ont \$30,148, Foundation of Canada Engineering Co Ltd Toronto Ont \$15,885, Robert Freundlich & Associates Victoria BC \$11,497, Gammie Nuclear Canada Ltd Toronto Ont \$13,360, Gerald J Gaudet & Associates Ltd Moncton NB \$4,660, G B R Associates Design Services Winnipeg Man \$8,374, Gorman-Butler Associates Ltd St John's Nfld \$2,289, A J Graham Engineering Ottawa Ont \$4,500, Archibald Gray McKay London Ont \$9,100, Hanscomb & Roy Associates Montreal Que \$276,969, R M Hardy & Associates Ltd Edmonton Alta \$2,645, L G Harmsworth & Associates Ltd Victoria BC \$6,297, Harper Management Consultants Manotick Ont \$8,539, Hawker-Siddeley Canada Ltd Toronto Ont \$75,547, G Edward Hingley Debert NS \$5,650, Honeywell Inc Scarborough Ont \$32,924, Hughes Aircraft Company Los Angeles Cal USA \$47,229, Fernand A Imbeault & Associates Montreal Que \$99,375, International Harvester Ottawa Ont \$6,389, ITEK Corporation Sunnyvale Cal USA \$27,856, C F Johns Ottawa Ont \$6,129, Juno & Associates Toronto Ont \$33,406, Andres Kalm Breslau Ont \$2,500, Kent Engineering Ltd West Vancouver BC \$10,407, Kilgour & Linklater Winnipeg Man \$10,000, Laboratoire de Construction Quebec Que \$4,475, Labrie & Roy Associés Latourelle Que \$16,951, Lagace Robitaille & Lefrançois Quebec Que \$21,258, Lloyds Register of Shipping Montreal Que \$6,550, L M Architectural Group Winnipeg Man \$36,465, Lombard North Group Ltd Winnipeg Man \$3,680, Lorrain Gerin Lajoie Montreal Que*



## NATIONAL DEFENCE—Continued

\$11,931, MacLaren Associates Bedford NS \$5,548, MacLaren Atlantic Ltd Halifax NS \$7,941, Ian Martin Associates Toronto Ont \$51,470, Mathers & Haldenby Toronto Ont \$17,166, Mechanical Consultants (Western) Ltd Winnipeg Man \$3,039, Mendel Brasloff Sidler Montreal Que \$5,890, Mettam Wright & Associates Halifax NS \$4,245, Le Minoque Consultants Ltd Ottawa Ont \$16,810, Modern Technical Services Toronto Ont \$152,735, J Mollard Winnipeg Man \$5,000, Montreal Engineering Montreal Que \$20,000, P Moody Associates Winnipeg Man \$6,478, Roger Morais Quebec Que \$43,878, Morrison Hershfield Theakston & Kowans Ltd Guelph Ont \$12,000, Murray & Murray Ottawa Ont \$125,210, William A Neale and Associates Ltd Thornhill Ont \$7,400, Norenc Associated Ltd Winnipeg Man \$6,500, Northland Engineering North Bay Ont \$10,696, N S M Resources Ltd Calgary Alta \$4,572, O'Gallagher Ste-Foy Que \$4,044, Ogilvie Consultants Ltd Toronto Ont \$16,592, T D Overhill Engineering Ltd Ottawa Ont \$36,087, Paquet Dutil et Associés Ltée Ste Foy Que \$29,000, Park D J W A & Rutley Victoria BC \$3,680, Pearson Engineering Co Inc Miami Fla USA \$14,986, Perolin Bird Archer Ltd Cobourg Ont \$5,895, Peto MacCallum Ltd Toronto Ont \$11,953, Planigesco Longueuil Que \$36,096, Pluritec Consultants Ltd Shawinigan Que \$8,652, Pratt & Whitney of Canada Ltd Longueuil Que \$100,957, R L Raymont Ottawa Ont \$15,000, Redifon Canada Ltd Ottawa Ont \$228,474, Reid Crowther & Partners Calgary Alta \$2,357, Rhone and Iredale Vancouver BC \$4,810, Ricketts Evers Barran Simpsons Ltd Calgary Alta \$3,150, Roberts Management Training Windsor Ont \$10,997, Vic SALO & Associates Winnipeg Man \$5,103, Servant Dunbrack and McKenzie Ltd Halifax NS \$20,071, H E Sigurd Ottawa Ont \$5,947, G W Sinnis Hubbards NS \$9,763, Speed & Speed Ltd Halifax NS \$3,355, Stevenson & Kellog Ltd Vancouver BC \$45,352, Swan Wooster Engineering Company Ltd Vancouver BC \$8,146, A L Sweeting Oakville Ont \$8,927, Systems Approach Ltd Ottawa Ont \$42,162, Techmate Inc Jonquière Que \$3,044, Technican International Ltd St Laurent Que \$143,958, Tek Rite Ltd Ottawa Ont \$9,040, Thompson Berwick Pratt & Partners Vancouver BC \$108,610, D W Thomson & Company Ltd Vancouver BC \$5,588, Underwood McLellan Vancouver BC \$36,083, Unecon Partnership Project Consultants Vancouver BC \$3,305, J Philip Vaughan & Associates Ltd Halifax NS \$7,904, S U R Walters St Hubert Que \$2,850, W L Wardrop & Associates Ltd Winnipeg Man \$15,303, Wasteneys & Evans Consultants Ltd Ottawa Ont \$5,760, The Weatherhead Company St Thomas Ont \$5,334, Western Mechanical Services Ltd Richmond BC \$2,010, L P Williams & Associates Winnipeg Man \$9,931, M G Williams Ottawa Ont \$3,571, Willis Cunliffe Tait Victoria BC \$6,848, Windsor Systems Ltd Ottawa Ont \$19,713, S F Wise Ottawa Ont \$6,150, Ian Witherspoon & Associates Ottawa Ont \$22,419, Wynn Forbes Lord Feldberg Schmidt Edmonton Alta \$5,333.

**Legal Services \$161,000**—Barrigar & Oyen Ottawa Ont \$3,413, Bell and Adams Ottawa Ont \$3,644, Gauthier Poulin & Thériault Ltée Ste-Foy Que \$5,228, Ross Goodwin Quebec Que \$4,306, Gowling & Henderson Ottawa Ont \$16,565, Johnson and Associates Ottawa Ont \$12,527, Johnson & Hicks Ottawa Ont \$4,221, Alex E MacRae & Company Hull Que \$3,555, Michaels and Associates Ottawa Ont \$3,445, Scott & Aylen Ottawa Ont \$19,875, Smart and Biggar Ottawa Ont \$12,804, R William Wray & Associates Ottawa Ont \$3,284.

**Training and Educational Services \$24,951,000**—ADGA Ltd Ottawa Ont \$126,084, Agassiz School Division Beauséjour Man \$65,365, Algonquin College Ottawa Ont \$29,523, American Airlines Inc Lake Success New York City NY USA \$13,124, Assiniboine School Board Assiniboine Que \$3,268, Berlitz School of Languages Ottawa Ont \$85,769, Boeing of Canada Ltd Arnprior Ont \$86,383, Bonnyville School Division Bonnyville Alta \$238,986, Brandon School Division Brandon Man \$15,628, Calgary Board of Education

Calgary Alta \$983,300, Calgary Separate School Calgary Alta \$4,361, Cape Breton Development Corporation Sydney NS \$2,694, Carleton Board of Education Ottawa Ont \$121,712, Carleton Roman Catholic School Board Ottawa Ont \$36,748, Le Centre d'organisation Scientifique de l'Entreprise Montreal Que \$25,099, City of Dartmouth Dartmouth NS \$498,250, City of Sydney School Board Sydney NS \$25,376, Commission Scolaire Saint-Jean-Sur-Richelieu St Jean Que \$116,780, Government of Canada—National Revenue Taxation Ottawa Ont \$3,580 and Transport Ottawa Ont \$8,479, Donwood Institute Toronto Ont \$19,195, Dryden Board of Education Dryden Ont \$43,212, Eastern Québec Regional School Board Québec Que \$6,900, Edmonton Public School Board Edmonton Alta \$482,872, R W Evans Associates Ltd Mississauga Ont \$9,300, Flight Research Inc Miss USA \$8,924, Frontenac County Board of Education Kingston Ont \$578,486, Frontenac Lennox Board of Education Kingston Ont \$12,051, Halifax County Municipal School Board Armadale Halifax County NS \$12,801, Hastings County School Board Belleville Ont \$487,618, Hastings Prince School Board Belleville Ont \$50,212, Instrument Society of America Pittsburgh Pa USA \$2,781, Kapuskasing District School Board Kapuskasing Ont \$41,836, Kindersley School Kindersley Sask \$24,352, Kings County Amalgamated School Board Kentville NS \$500,193, Laboratoire Linguistique de Québec Québec Que \$87,399, Lakeland Association for the Mentally Retarded Grand Centre Alta \$7,190, Lakeshore School Division Beaconsfield Que \$5,528, Laurentian School Board Lachute Que \$80,310, Locheed Georgia Company Atlanta Ga USA \$4,018, Loyalist College Belleville Ont \$5,245, Maple Leaf Language Centre Ltd Ottawa Ont \$27,833, Massachusetts Institute of Technology Cambridge Mass USA \$6,988, Medicine Hat Roman Catholic Separate School Medicine Hat Alta \$12,970, Middlesex County Roman Catholic School Board London Ont \$26,793, Muirhead System Ltd Rexdale Ont \$2,721, Municipality of Chester Chester NS \$3,400, Nipissing Board of Education North Bay Ont \$192,101, North American Van Lines Whitby Ont \$4,668, Northern Alberta Institute of Technology Edmonton Alta \$2,172, Northumberland and Newcastle Cobourg Ont \$8,249, Nova Scotia Technical College Halifax NS \$3,850, Okanagan Helicopter Ltd Vancouver BC \$174,825, Ottawa Board of Education Ottawa Ont \$1,325,295, Portage la Prairie School Board Portage la Prairie Man \$61,489, Government of Canada—Public Service Commission Ottawa Ont \$7,693,076, Red Deer County School Board Red Deer Alta \$40,150, Red Deer Public School Red Deer Alta \$47,761, Regiopolis College Kingston Ont \$4,136, Renfrew County Board of Education Pembroke Ont \$44,052, Renfrew County Roman Catholic School Board Pembroke Ont \$45,291, Rochester Institute of Technology Rochester NY USA \$2,911, St John Brebeuf School Board Winnipeg Man \$28,929, St Lawrence College Kingston Ont \$33,031, St Marys Academy Winnipeg Man \$13,390, St Marys School Chilliwaak BC \$3,074, St Pauls High School Winnipeg Man \$4,210, Sacred Heart High School Yorkton Sask \$9,770, Saskatoon East School Board Saskatoon Sask \$36,595, School Commission of Chauvau Neufchâtel Que \$23,100, School Commission of Ste Foy Ste Foy Que \$34,188, School of Modern Languages Ottawa Ont \$69,472, Scollard Hall North Bay Ont \$3,126, Simcoe County Board of Education Barrie Ont \$83,119, Software Enterprise Corporation Westlake Village Cal USA \$5,855, Sony of Canada Ltd Winnipeg Man \$15,931, South Central School Board Greenfield Park Que \$30,669, Systems Dimensions Ltd Ottawa Ont \$237,566, Teletype Corporation Skokie Ill USA \$13,542, Training Strategies Canada Ltd Toronto Ont \$3,000, Evelyn Unger School for Language and Learning Development Edmonton Alta \$4,062, United Van Lines (Canada) Ltd Rexdale Ont \$6,847, University of Acadia Wolfville NS \$7,070, California Los Angeles Cal USA \$6,888, Carleton Ottawa Ont \$47,078, Dalhousie Halifax NS \$9,926, Laurentian Sudbury Ont \$3,408, McMaster Hamilton Ont \$20,999, Memorial St John's Nfld \$3,631, Moncton Moncton NB \$5,760, Montreal Montreal Que \$19,173, New Brunswick Fredericton NB \$12,180,

## NATIONAL DEFENCE—Continued

Ottawa Ottawa Ont \$27,198, Quebec Quebec Que \$7,880, Queen's Kingston Ont \$38,479, Saskatchewan Regina Sask \$6,184, Sherbrooke Sherbrooke Que \$9,763, Victoria Victoria BC \$65,031 and York Downsview Ont \$2,508, Wainwright School Division Wainwright Alta \$41,488, Wainwright Roman Catholic School Board Wainwright Alta \$11,872, Wakaw School Unit Wakaw Sask \$36,015, Winnipeg School Division Winnipeg Man \$319,188, Yorkton Collegiate Institute Yorkton Sask \$25,885, Yorkton Public School Yorkton Sask \$8,168.

*Salaries of School Teachers in DND Dependents Schools \$28,839,000*—The Arcola School Unit Arcola Sask \$11,361, Baden Officers Mess Germany \$9,928, Baldwin Cartier School Board Pointe Claire Que \$9,904, Bank of Montreal Ottawa Ont \$128,573, Beautiful Plains School Board Neepawa Man \$8,772, Birdtail River School Division Crandall Man \$9,459, Bruce County Board of Education Chesley Ont \$27,287, Calgary Roman Catholic School Board Calgary Alta \$29,985, Carleton Board of Education Ottawa Ont \$75,990, Central Algoma Board of Education Richards Landing Ont \$13,077, Crescent School Board Willowdale Ont \$6,139, Drumheller Valley School Board Drumheller Alta \$6,904, Dufferin Peel County School Board Mississauga Ont \$8,410, Dufferin Peel Roman Catholic School Board Mississauga Ont \$22,129, Durham Board of Education Oshawa Ont \$39,308, Eastern Township Roman Catholic School Board Lennoxville Que \$19,046, Edmonton Catholic School Board Edmonton Alta \$177,694, Elgin County Board of Education St Thomas Ont \$13,437, Espanola Board of Education Espanola Ont \$11,682, Essex County Board of Education Essex Ont \$6,556, Eston Elrose School Elrose Sask \$27,737, Fort Garry School Board Winnipeg Man \$17,650, Government of the Northwest Territories Frobisher Bay NWT \$2,967, Government of Yukon Territory Whitehorse YT \$10,332, Graton Roman Catholic School Regina Sask \$13,589, Greater Victoria School District Victoria BC \$47,271, Grenfell Consolidated School Board Grenfell Sask \$21,906, Grey County Board of Education Markdale Ont \$12,840, Haldimand Board of Education Cayuga Ont \$9,500, Halton Board of Education Burlington Ont \$86,659, Hamilton Wentworth School Board Hamilton Ont \$9,867, High Prairie School Division High Prairie Alta \$17,774, Intermountain School Division Grandview Man \$13,862, Kirkland Lake School Board Kirkland Lake Ont \$13,287, Lac La Biche School Board Lac La Biche Alta \$18,220, Lakehead Board of Education Thunder Bay Ont \$52,663, Lakeshore Regional School Board Beaconsfield Que \$38,738, Lambton County School Board Sarnia Ont \$9,755, Laurens School Board Rosemere Que \$9,045, Leeds and Grenville County Board of Education Brockville Ont \$17,035, Lennox and Addington County Board of Education Napanee Ont \$23,658, Lethbridge School Board Lethbridge Alta \$93,653, Lincoln County School Board St Catharines Ont \$25,679, Lloydminster Public School Lloydminster Alta \$8,368, London & Middlesex County Roman Catholic Separate School Board London Ont \$15,548, Maritime Life Assurance Company Halifax NS \$3,396, Medicine Hat Public School Medicine Hat Alta \$38,451, Metropolitan Separate School Board Toronto Ont \$85,564, Midland School Division Carman Man \$12,336, Montreal Catholic School Board Montreal Que \$18,755, Mutual Life Assurance Company Ottawa Ont \$6,899, Mutual of Omaha Life Insurance Ottawa Ont \$4,755, Nipigon Red Rock Board of Education Nipigon Ont \$4,393, Northern School Board Prince Albert Sask \$9,035, North of Superior District School Board Thunder Bay Ont \$17,579, North Vancouver School Board Vancouver BC \$18,785, Okanagan School District Vernon BC \$60,629, Ontario Health Insurance Commission Toronto Ont \$6,180, Ottawa Roman Catholic Board of Education Ottawa Ont \$124,484, Oxford County Board of School Trustees Woodstock Ont \$7,098, O D Parsons Borden Ont \$4,011, Peel County Board of Education Mississauga Ont \$149,449, Perth County Board of Education Stratford Ont \$7,605, Peterborough County School Board Peterborough Ont \$16,228, Red Deer Roman Catholic School

Board Red Deer Alta \$20,650, River East School Division Winnipeg Man \$59,726, St Albert School District St Albert Alta \$13,274, St Albert Protestant School Board St Albert Alta \$16,443, St Boniface School Board St Boniface Man \$39,370, Saskatoon Board of Education Saskatoon Sask \$99,377, Saskatoon Catholic School Board Saskatoon Sask \$3,627, Saskatoon Separate School Saskatoon Sask \$2,926, Sault Ste Marie District Roman Catholic Separate School Board Sault Ste Marie Ont \$19,294, Seine River School Ste Anne Man \$22,375, Stettler School District Stettler Alta \$17,168, Stormont Dundas & Glengarry County Board of Education Cornwall Ont \$14,112, Sudbury Board of Education Sudbury Ont \$94,615, Three Hills School Division Trochu Alta \$9,306, Timmins Board of Education Timmins Ont \$100,762, Tisdale School Unit Tisdale Sask \$27,661, Toronto Board of Education Toronto Ont \$27,225, The Waterloo County Board of Education Kitchener Ont \$15,027, Wentworth County School Board Hamilton Ont \$21,469, West Parry Sound School Board Parry Sound Ont \$2,814, Wetaskiwin School District Wetaskiwin Alta \$18,212, Windsor Separate School Windsor Ont \$9,305, Winnipeg School Board Winnipeg Man \$27,952, York County Board of Education Aurora Ont \$18,463, York Region Roman Catholic School Board Richmond Hill Ont \$13,068.

*Health and Welfare Services \$10,021,000*—Ruth Margaret Arnott Don Mills Ont \$10,320, John W Atkinson Ottawa Ont \$3,337, J R Baker Saanichton BC \$8,864, Jacques Baron Quebec Que \$3,415, M N Barr Ottawa Ont \$48,927, BC Cancer Institute Vancouver BC \$2,301, Beauré Brochu Levesque St-Sacrement Que \$5,314, George Berrigan Astra Ont \$2,400, J Bisset Willowdale Ont \$8,014, Dr P K Buxton Victoria BC \$2,967, Calgary Medical Laboratories Calgary Alta \$18,701, Cancer Control Agency of British Columbia Vancouver BC \$2,043, Cardiac Surgery Associates Ottawa Ont \$88,638, Dr R J Carscadden Sherwood Park Alta \$4,000, Anne Carter Borden Ont \$3,150, Thomas L Cashman Petawawa Ont \$21,300, Centre Hospitalier de l'université de Laval Quebec Que \$45,725, Centre Medico-Chirurgical Laennec Quebec Que \$5,265, Chroma Vision Ltd Ottawa Ont \$32,010, Dr Donald Walter Cooke Trenton Ont \$2,000, Government Of Canada: Canadian Broadcasting Corporation Ottawa Ont \$325,788; National Health and Welfare Ottawa Ont \$81,563 and Veterans Affairs Ont \$890,343, C A Dintino Sydney NS \$24,861, Dodwell Film Services Ottawa Ont \$302,191, Durand et Masson Quebec Que \$29,223, Eskimo Inn Inuvik NWT \$2,136, Nancy Evans Ottawa Ont \$16,500, Frances Forrest-Richards Victoria BC \$9,594, Denis Fortier Sillery Que \$9,562, P K Fraser Oromocto NB \$2,856, Gemini Productions Edmonton Alta \$40,633, Georgian Radiology Consultants Barrie Ont \$2,683, F A Hamdi Victoria BC \$2,280, Health Sciences Centre Winnipeg Man \$57,233, Georges Hebert Ancienne Lorette Que \$10,444, Hospital of Beaverlodge Municipal, Beaverlodge Alta \$2,807, Belleville General Belleville Ont \$25,379, Bermuda \$4,526, Brandon General Brandon Man \$10,380, Calgary General Calgary Alta \$4,205, Camp Hill Halifax NS \$3,475, Chedoke Hamilton Ont \$13,634, Chibougamau Chibougamau Que \$2,905, Chicoutimi Chicoutimi Que \$11,662, Chilliwack General Chilliwack BC \$22,679, Deer Lodge Deer Lodge Alta \$52,567, De l'enfant Jésus Quebec Que \$20,960, Edmonton General Edmonton Alta \$9,367, Foothills Calgary Alta \$11,250, Glenrose Edmonton Alta \$23,578, Grace General Winnipeg Man \$9,944, Grace Maternity Halifax NS \$8,105, Grand Prairie General Grande Prairie Alta \$2,495, Jeffrey Hale's Duberger Que \$2,596, Haut Richelieu St Jean Que \$2,207, Inuvik Inuvik NWT \$2,139, Kingston General Kingston Ont \$56,526, Kingston Psychiatric Kingston Ont \$6,761, Maisonneuve Montreal Que \$2,202, Medicine Hat Medicine Hat Alta \$3,844, Misericordia General Edmonton Alta \$14,829, Montreal General Montreal Que \$11,550, Montreal Neurological Montreal Que \$7,223, Moose Jaw Union Moose Jaw Sask \$16,042, North Bay Civic North Bay Ont \$18,828, Oromocto Public Oromocto NB \$30,852, Ottawa Civic Ottawa Ont \$97,429, Ottawa General



**NATIONAL DEFENCE—Continued**

Ottawa Ont \$12,026, Pembroke Civic Pembroke Ont \$3,822, Providence Magog Que \$2,387, Portage District General Portage la Prairie Man \$3,425, Red Deer General Red Deer Alta \$8,736, Regina General Regina Sask \$10,919, Riverside of Ottawa Ottawa Ont \$5,162, Royal Alexandra Edmonton Alta \$26,279, Royal Columbia New Westminster BC \$3,858, Royal Inland Kamloops BC \$3,866, Royal Jubilee Victoria BC \$57,517, Royal Ottawa Ottawa Ont \$24,413, Royal Victoria Barrie Ont \$33,393, St Anne St Anne de Bellevue Que \$3,441, St Boniface General St Boniface Man \$3,459, St Joseph Thunder Bay Ont \$38,358, St Michaels Toronto Ont \$8,063, St Sauveur Val d'Or Que \$2,929, Saskatoon City Saskatoon Sask \$4,708, Sensenbrenner Germany \$5,000, Shaughnessy Vancouver BC \$19,633, Stratford General Stratford Ont \$7,822, Sunnybrook Toronto Ont \$27,428, Toronto General Toronto Ont \$6,499, Trenton Memorial Trenton Ont \$7,546, University of Alberta Edmonton Alta \$194,288, Vancouver General Vancouver BC \$5,216, Vernon Jubilee Vernon BC \$3,046, Victoria General Halifax NS \$142,315, Victoria Public Fredericton NB \$3,722, Wainwright General Wainwright Alta \$24,879, Wellesley Toronto Ont \$2,741, York County Newmarket Ont \$5,286, York Finch General Downsview Ont \$5,316, Yorkton Union Yorkton Sask \$2,202, Hotel Dieu de Quebec Quebec Que \$2,200, T Hoy Ottawa Ont \$6,019, A Hudec Regina Sask \$18,000, M R Hurtbise Ottawa Ont \$2,922, Z Husain Grand Centre Alta \$5,220, Irving Clinic Kamloops BC \$4,061, J G Kenny Ottawa Ont \$16,975, Laboratoire d'expertises Quebec Que \$24,030, J J Lambert Dollard des Ormeaux Que \$14,874, Collette Lambert-Lauzon St Hubert Que \$9,068, J A R Landreville Ste Agathe des Monts Que \$14,410, Y D Leong Ottawa Ont \$10,560, D H Long Calgary Alta \$3,321, R A McKercher Calgary Alta \$21,600, T L Malfair Edmonton Alta \$2,000, Mallet & Associates Edmonton Alta \$28,200, A D Mathieson & Associates Edmonton Alta \$10,567, M D S Laboratories Rexdale Ont \$8,013, Metropolitan Bio-Medical Laboratories Ltd Vancouver BC \$9,368, J D Moar Saint John West NB \$4,995, H A L Mooney Comox BC \$2,233, National Hockey League Ltd New York City N Y USA \$3,245, Nova Scotia Rehabilitation Centre Halifax NS \$10,799, Edmond Paquet Quebec Que \$2,956, Maurice Paradis Chicoutimi Que \$24,923, Press News Ltd Toronto Ont \$30,378, Prosthetic Services Toronto Ont \$3,417, P H Reid Halifax NS \$5,823, P E St Pierre Sillery Que \$21,380, Seymour Medical Clinic Vancouver BC \$5,091, A Sidky Ottawa Ont \$2,629, Skyline Cablevision Ottawa Ont \$2,813, S S Smith Calgary Alta \$4,425, Surgery Associates Ottawa Ont \$6,364, Jerry Tennen Toronto Ont \$19,406, R S Thompson Cold Lake Alta \$22,503, The University of Alberta Edmonton Alta \$6,457, Wainwright Clinic Wainwright Alta \$14,686, J B Waldron Montreal Que \$12,133, S Westman Southport Man \$4,886, K B Wilson Ottawa Ont \$7,284, Wilson Medical Centre Hamilton Ont \$22,032, W J Wrazeje Ottawa Ont \$7,053.

**Computer Services \$1,684,000**—Alphatext Ltd Ottawa Ont \$147,322, Bonaventure Design & Programming Ltd Ottawa Ont \$5,761, Communication Research Centre Ottawa Ont \$6,443, Digital Leasing Toronto Ont \$15,188, Digital Methods Ltd Ottawa Ont \$60,801, Dymaxion Research Ltd Halifax NS \$9,855, Gen Tec Inc St Foy Que \$121,593, IBM Canada Ltd Ottawa Ont \$106,092, A J Macaulay Victoria BC \$10,340, Maritime Computers Ltd Halifax NS \$63,655, Government of Canada—Communications Ottawa Ont \$12,416 and National Research Council Ottawa Ont \$6,256, NORDAT Computer Services Ltd Yellowknife NWT \$10,136, Quasar Systems Ltd Ottawa Ont \$16,572, Seepac Systems Ltd Toronto Ont \$8,890, I P Sharp & Associates Ltd Toronto Ont \$48,097, L Stuart Victoria BC \$3,597, Systemhouse Ltd Ottawa Ont \$19,067, Tennyson Ku Victoria BC \$9,130, TSC Computer Ltd Scarborough Ont \$19,557, University of Alberta Edmonton Alta \$17,376, Dalhousie Halifax NS \$61,879, Manitoba Winnipeg Man \$6,666, Montreal Montreal Que \$17,221, Queen's Kingston Ont \$41,126, Simon Fraser Vancouver BC \$32,750 and Toronto Toronto

Ont \$38,222, York Ryerson Computing Centre Downsview Ont \$33,236.

**Laundry and Dry Cleaning Services \$2,549,000**—Alpine Laundry & Dry Cleaners Ltd Gander Nfld \$11,358, Anchor Laundry & Dry Cleaning Ltd Calgary Alta \$9,316, A One Laundry & Dry Cleaners St Paul Alta \$56,289, Bagnells Launderers Halifax NS \$24,061, Carl Bardusch Germany \$117,148, Lyle Blackwell Ltd Ottawa Ont \$24,633, Bonnie Cleaners Ottawa Ont \$3,095, Boultons Upholstering Trenton Ont \$2,227, Brighton Laundry Ltd Brighton Ont \$42,983, Buanderie: Arvida Ltée Arvida Que \$68,237, Gabys Enreg Val d'Or Que \$2,349, Granby Ltée Granby Que \$58,638, Levis Ltée Quebec Que \$123,849, Nouvelle-Méthode LaPrairie Que \$6,094, Ste Agathe Ste Agathe des Monts Que \$6,000, Sanitaire Enrg St Jérôme Que \$3,909, Villaray Montreal Que \$55,717, Cal-Wal Enterprises Massett BC \$11,246, Canadian Linen Supply Calgary Alta \$9,872, Capital Commercial Laundry Ltd Vanier Ont \$28,370, Capitol Cleaners Laundry (1964) Ltd Edmonton Alta \$37,844, Charlotte Laundry St Andrews NB \$47,424, City Laundry of North Bay Ltd North Bay Ont \$3,096, Comet Enterprises Belle Plaine Sask \$4,039, Custom Cleaners and Launderers Vancouver BC \$17,099, Economy Steam Laundry Victoria BC \$147,400, Fabric Care Cleaners & Associates Ltd Edmonton Alta \$38,420, D C Fraser Quality Cleaners Amherst NS \$2,669, Gladstone Cleaners & Tailors Greenfield Park Que \$5,802, Glovers Re-Tex Cleaners Newcastle NB \$3,717, Grande Prairie Cleaners Grande Prairie Alta \$4,525, Henderson Cleaners Ltd Kelowna BC \$29,741, Hotel Tadoussac Inc Tadoussac Que \$8,590, Inuvik Laundry & Dry Cleaning Inuvik NWT \$9,135, Jolicoeur Ltd Montreal Que \$27,313, Jubilee Cleaners Edmonton Alta \$3,158, Jumbo Cleaners Ltd St Thomas Ont \$26,092, Kapuskasing Laundry Kapuskasing Ont \$3,146, Kel-Tone Cleaners & Launderers Chilliwick BC \$44,677, Kingston Regional Hospital Laundry Kingston Ont \$5,209, Ladysmith Launderers & Dry Cleaners Ladysmith BC \$2,070, Magiclean Ottawa Ont \$2,266, Medicine Hat Laundry Medicine Hat Alta \$40,703, Middleton Dry Cleaning & Launderers Greenwood NS \$21,694, M M Cleaners Ormoco NB \$14,792, Modern Carpet Cleaners Pembroke Ont \$2,552, Modern Cleaners & Launderers Ltd Toronto Ont \$19,318, Moose Jaw Steam Cleaners Moose Jaw Sask \$23,275, Nettoyeur Net Inc Chibougamau Que \$5,061, Nettoyeur Saguenay Sept Îles Que \$2,087, Nettoyeur Sept Îles Que Sept Îles Que \$4,651, New Method Dry Cleaners & Launderers Kingston Ont \$34,185, New Systems Laundry and Dry Cleaners Liverpool NS \$31,263, Norgetown Laundry & Dry Cleaning Whitehorse YT \$2,376, Nu Way Cleaners & Shirt Service Wainwright Alta \$7,027, One Hour Martinizing Fernco Ltd Corner Brook Nfld \$4,439, Pacific Coast Cleaners Courtenay BC \$46,481, Page the Cleaners & Furriers Ltd Edmonton Alta \$7,565, Parisian Dry Cleaners Saskatoon Sask \$70,065, Parsons Cleaners Belleville Ont \$58,172, Patton's Cleaners Kingston Ont \$6,385, Pembroke Dry Cleaners Ltd Pembroke Ont \$30,775, Perth (Brandon) Ltd Brandon Man \$46,147, Perth Whitehall Ltd Winnipeg Man \$43,904, P & M Cleaners Southport Man \$14,291, Quality Cleaners Ltd Brighton Ont \$8,174, Ralks Management & Investment Calgary Alta \$8,391, Rapid Cleaners Thompson Man \$6,140, Red Deer Laundry Red Deer Alta \$19,488, Renfrew Fairfield Cleaners Victoria BC \$24,103, Rideau Laundry Inc Kingston Ont \$35,401, R M G Cleaners Medley Alta \$11,008, Roll Inn Herforth Germany \$5,163, Russells Cleaners Chatham NB \$4,493, Sanco (1972) Ltd Ottawa Ont \$94,293, Scotts Cleaners Winnipeg Man \$12,161, Snow White Laundry Sault Ste Marie Ont \$10,898, Star Dyers & Cleaners Reg'd Verdun Que \$5,243, Sudbury Steam Laundry Sudbury Ont \$12,681, Sun Ray Cleaners Kingston NS \$2,921, Superway Laundry Prince George BC \$2,358, Thunderbird Cleaners Moose Jaw Sask \$2,999, Tip Top Rug & Dry Cleaning Belleville Ont \$5,663, Trainor Laundry and Dry Cleaners Liverpool NS \$19,612, United Cleanrite Tailors & Launderers Ottawa Ont \$13,827, Unity Laundry & Dry Cleaners Toronto Ont \$4,359, Vails

## NATIONAL DEFENCE—Concluded

Fabric Services Fredericton NB \$23,195, Valley Cleaners (Pembroke) Ltd Pembroke Ont \$29,277, Victory Cleaners Summerside PEI \$5,110, Waescherei Blanche Germany \$27,691, Wendy's Reliable Ltd Halifax NS \$14,919, White Star Laundry Ltd Summerside PEI \$15,222, Whiteway Launderers Ltd Kamloops BC \$3,883, Work Wear Corporation of Canada Toronto Ont \$7,178, Wright Cleaners Ltd Barrie Ont \$2,037.

*Protection Services \$14,282,000*—Canadian Corps of Commissioners Ottawa Ont

*Janitorial Services Contracts \$2,277,000*—Alert Cleaning Services Ltd Dartmouth NS \$15,604, Allied Maintenance Services Halifax NS \$45,085, Bee Clean Company of Canada Medicine Hat Alta \$163,677, Better Building Maintenance Oromocto NB \$269,029, Capitol Maintenance Services Ltd Halifax NS \$358,970, The Columbia Building Maintenance Company Toronto Ont \$70,000, Commercial Building Maintenance Ltd Vancouver BC \$2,929, Consolidated Maintenance Toronto Ont \$34,656, P Dussmann Gebaude Germany \$230,884, Entreprise Commerciale Morin Enr Neufchatel Que \$102,880, Gebaude Reinigung Germany \$17,158, Janitor Services Ltd Stephenville Nfld \$5,100, Northgate Janitor Services Edmonton Alta \$50,080, A James Rayner Charlottetown PEI \$3,572, Reliable Cleaning Services (Victoria) Ltd Victoria BC \$37,085, West Janitorial Services Victoria BC \$82,752, E Zehnacker Germany \$145,805.

*Scientific and Research Services \$5,167,000*—Aleph Consultants Ltd Quebec Que \$12,933, E A C Amy & Sons Ltd Ottawa Ont \$39,827, G P Armstrong Toronto Ont \$5,259, Atlantic Industrial Research Halifax NS \$29,345, Barringer Research Ltd Rexdale Ont \$29,899, California Institute of Technology Pasadena Cal USA \$35,304, Canada Wire & Cable Ltd Toronto Ont \$6,885, Canadian Thin Films Ltd Burnaby BC \$26,395, Canplan Oceanology Ltd Halifax NS \$31,535, Centre de Recherche Industrielle du Quebec Courcellette Que \$17,414, Chemical Projects Ltd Rexdale Ont \$14,491, Cominco Ltd Trail BC \$25,817, Computel Systems Ltd Ottawa Ont \$138,399, Cowley Consultants Ltd Downsview Ont \$10,730, Data-line Systems Ltd Toronto Ont \$12,305, De Havilland Aircraft Company Downsview Ont \$60,841, Digital Devices Ltd Montreal Que \$11,545, Esc Ltd Rexdale Ont \$36,326, Duncan J Finlayson Bonne Bay Nfld \$6,237, Fosten Ltd Westmount Que \$3,874, G A Grant Scientific Consultants Ltd Ottawa Ont \$30,061, E A Greene Ottawa Ont \$4,611, Hermes Electronics Ltd Dartmouth NS \$46,365, Lumonics Research Ltd Kanata Ont \$127,156, MacDonald Dettwiler and Associates Vancouver BC \$52,095, Norpak Ltd Pakenham Ont \$65,600, Nova Scotia Research Foundation Dartmouth NS \$9,492, Ontario Cancer Institute Toronto Ont \$8,280, Ontario Research Foundation Toronto Ont \$33,824, Orion Electronics Ltd Saulnierville NS \$3,517, Photovac Incorporated Thornhill Ont \$12,000, J C Polanyi Toronto Ont \$9,674, Quest Engineering Ltd Halifax NS \$25,402, Rutherford Photo Ltd Toronto Ont \$3,058, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta \$15,989, M Shewchuk Ottawa Ont \$4,350, Space Research Corporation Montreal Que \$43,156, Spar Aerospace Products Ltd Toronto Ont \$66,068, Unican Electrochemical Products Ltd Montreal Que \$2,564, Unioni Carbide Canada Ltd Toronto Ont \$5,088, University of British Columbia Vancouver BC \$7,776, Calgary Calgary Alta \$5,296, Concordia Montreal Que \$4,570, Guelph Guelph Ont \$2,243, Laval Montreal Que \$41,659, McGill Montreal Que \$62,346 and Ottawa Ottawa Ont \$23,821, Victoria Machinery Depot Company Ltd Victoria BC \$5,430.

*Other Type of Services \$47,982,000*—Food Services Contracts—Cal Van Canus Catering Services Ltd Vancouver BC \$13,359, Canada Catering Company Ltd Toronto Ont \$572,303, Collège de Thetford Mines Thetford Mines Que, \$28,198, Comité Des Loisirs Inc Thetford Mines Que \$6,383, Domaine de la Jeunesse Inc Arvida Que \$47,887, IONA Catering Ltd North Vancouver BC \$106,839,

MacCormac Camp Catering Vancouver BC \$163,537, Marshall Enterprise Ltd Victoria BC \$25,258, Niagara Frontier Caterers St Catharines Ont \$25,178, People's Co-operative Winnipeg Man \$3,308, SHRM Canada Ltd Calgary Alta \$102,363, Western Catering Ltd Vancouver BC \$105,423, Pest Control Contracts—Braemar Pest Control Services Rockingham NS \$4,570, Provision of Facilities—Gatwick and Prestwick—Air Canada Winnipeg Man \$9,369, British Airways Middlesex England \$27,852, Provision of Operational or Technical Training Films—Air Cadet League Ottawa Ont \$2,000, Audio-Digest Foundation Glendale Cal USA \$3,807, Dominion Wide Photographs Ltd Ottawa Ont \$14,061, Graphic Films Ltd Ottawa Ont \$7,271, Medifacts Ltd Ottawa Ont \$2,209, Government of Canada—National Film Board Montreal Que \$287,222,

*Miscellaneous Services*—Air Transport Association Ottawa Ont \$139,372, Bolt Beranek and Newman Inc Cambridge Mass USA \$3,843, Bon Air Refrigeration Quebec Que \$29,627, Canadian Microform Systems Ltd Ottawa Ont \$144,402, Cardiovascular Unit London Ont \$9,030, C H Cates and Sons Ltd North Vancouver BC \$2,372, B G Checo Engineering (Ontario) Ltd Ottawa Ont \$32,400, Custom Machine & Tool Company Mount Uniacke NS \$22,021, Robert Daigle Inc Quebec Que \$8,181, Dilworth Secord Meagher and Associates Toronto Ont \$4,877, Dot Personnel Services Ottawa Ont \$6,405, Ducros Meilleur Roy & Associates Ltd Ottawa Ont \$65,778, Dynamic Industries Inc Quebec Que \$2,664, Edwards of Canada Ltd Ste Foy Que \$3,004, Les Entreprises J P Enr Quebec Que \$11,058, Experimental Engineering Equipment Ltd Niagara-on-the-Lake Ont \$6,880, Guillot Inc Beauport Que \$3,528, Imperial Oil Ltd Don Mills Ont \$26,537, Industrial Towel & Uniform Service Halifax NS \$2,334, Infomart Toronto Ont \$3,218, Laurentian Pilotage Authority Montreal Que \$12,106, Lazer-Tech Ltd Scarborough Ont \$7,414, Ling Electronics Anaheim Cal USA \$2,193, F W McNally Halifax NS \$2,262, Manpower Temporary Services Ottawa Ont \$19,300, M D M Precision Ste Catherine Que \$9,884, W A Moir Ltd Halifax NS \$6,933, Monad Systems Ltd Ottawa Ont \$2,550, H K Morrison & Sons Ltd Mount Uniacke NS \$6,893, Personnel Pool Ottawa Ont \$2,853, Eugene Premont & Fils Inc Quebec Que \$12,929, Quebec Precision Products Quebec Que \$8,681, Qeloz & Associés Inc Quebec Que \$9,885, RCA Ltd Ste-Anne de Bellevue Que \$39,458, Royal Canadian Flying Club Ottawa Ont \$108,000, Service Sanitaire Orleans Orleans Que \$4,287, Shell Canada Ltd Don Mills Ont \$5,954, Smalls Upholstery & Tailoring Shilo Man \$8,196, Surfline Engineering Ltd Dartmouth NS \$2,082, Tri Bec Inc Quebec Que \$21,829.

## NATIONAL HEALTH AND WELFARE

## ADMINISTRATION PROGRAM

*Administrative Services \$117,094*—M DeBlois Hull Que \$3,550, E Tamagno Ottawa Ont \$28,000.

*Advisory Services \$14,640*—Barkley and Hughes Design—House Limited Ottawa Ont \$2,240, Richard Weiler and Associates Limited Ottawa Ont \$2,400.

*Consultant Services \$81,907*—Currie Lehman Consulting Limited Toronto Ont \$3,500, M Joonson Enterprises Ltd Ottawa Ont \$51,448, R J Van Loon Ottawa Ont \$11,400, G Zilm Crescent Beach BC \$2,250.

*Data Processing Services \$96,968*—Government of Canada—National Research Council Ottawa Ont \$4,013, S D L Ottawa Ont \$90,093.

*Education and Information Services \$6,221*—Lockheed Missiles and Space Co Inc Sunnyvale Cal USA \$6,221.



## NATIONAL HEALTH AND WELFARE—Continued

*Educational Training Services \$145,236*—Berlitz School of Languages Ottawa Ont \$79,062, Government of Canada—Public Service Commission Ottawa Ont \$50,826.

*Hospitality Services \$26,052*—National Arts Centre Ottawa Ont \$7,520.

*Interpreter Services \$7,084*—International Simultaneous Translation Services Montreal Que \$6,234.

*Management Consulting Services \$73,245*—E A C Amy and Sons Ltd Ottawa Ont \$14,040, Government of Canada—Supply and Services Ottawa Ont \$52,925, Public Affairs International Ltd Ottawa Ont \$3,150, Systems Approach Ltd Ottawa Ont \$2,930.

*Research Services \$74,230*—K Battle Ottawa Ont \$11,667, D Bellamy Toronto Ont \$2,480, N Brooks Downsview Ont \$3,125, Centre de recherche médicale Université de Sherbrooke Sherbrooke Que \$4,250, Complan Research Associates Ltd Toronto Ont \$4,650, L Silver Ottawa Ont \$7,903, P Streich Toronto Ont \$2,750, S Walter Hamden Conn USA \$3,500.

*Secretarial and Office Services \$60,190*—Barbara's Office Personnel Ottawa Ont \$7,648, DOT Personnel Services Toronto Ont \$3,374, Industrial Overload Quebec Inc Ottawa Ont \$3,142, Libraid Limited Ottawa Ont \$2,850, Office Overload Montreal Que \$4,276, Office Overload Ottawa Ont \$5,198, Personnel Pool Temporary Office Services Ottawa Ont \$19,766, The 500 Ottawa Ont \$2,179.

*Security Services \$90,256*—Canadian Corps of Commissioners Ottawa Ont \$84,883.

*Other Types of Services \$9,289.*

## MEDICAL SERVICES PROGRAM

*Accounting Services \$76,442*—Government of Canada—Supply and Services Ottawa Ont \$72,000

*Contracted Services \$2,997,695*—Alcoholism Foundation Winnipeg Man \$4,000, T Amanuyuk Chesterfield Inlet NWT \$2,363, Associates Placement Winnipeg Man \$8,184, Beady's Indian Band Duck Lake Sask \$15,454, Berens Rivers Indian Band Berens River Man \$7,821, Big River Indian Band Shellbrook Sask \$6,374, E Bill Williams Lake BC \$2,895, Birdtail Sioux Band Beulah Man \$4,975, Brochet Indian Band Brochet Man \$4,987, A Buchan Spence Bay NWT \$2,000, Cottrell Survival Consultants Calgary Alta \$9,312, Douglas Cameron Construction Moose Factory Ont \$389,082, Cote Indian Band Kamsack Sask \$8,154 Cowessess Indian Band Broadview Sask \$5,720, Crosslake Band of Indians Crosslake Man \$7,300, Ebb and Flow Band Ebb and Flow Man \$4,169, English River Indian Band Patuanak Sask \$5,720, J C Faries London Ont \$4,800, Fairford Band Fairford Reserve Man \$2,261, Federation of Saskatchewan Indians Prince Albert Sask \$50,000 Flying Dust Indian Band Meadow Lake Sask \$5,817, D B Foote Edmonton Alta \$3,634, Fort Alexander Indian Band Pine Creek Man \$16,296, Garden Hill Indian Band Island Lake Man \$10,341, Girl Friday Edmonton Alta \$33,929, God's River Indian Band God's Rivers Man \$2,365, Government of Canada—Finance Ottawa Ont \$2,793, J Halpeon Edmonton Alta \$4,152, Hodgson Clinic Pharmacy Winnipeg Man \$6,006, Hollowater Indian Band Wanipigow Man \$10,086, Honeywell Ltd Edmonton Alta \$2,621, S Hryniuk Winnipeg Man \$2,750, Hudson Bay Co Montreal Que \$21,727 Hudson Bay Co Winnipeg Man \$96,741, Instant Waste Removal Edmonton Alta \$3,870, Island Lake Band, Loon Lake Sask \$7,332, Jackhead Band of Indians Dallas Man \$5,802, Kahkewistahaw Band, Broadview Sask \$10,594, Key Band Norquay Sask \$8,194, Kinistino Band Chagoneck Sask \$8,158, M Keelan Port Burwell NWT \$2,500, M J Labelle Co Ltd Cochrane Ont \$5,685, Lac La Hache Band Stony

Rapids Sask \$6,241, Lake Manitoba Indian Band Vogar Man \$2,100, Lennox Island Band Lennox Island PEI \$6,468, Little Black River Band O'Hanley Man \$2,691, Little Grand Rapids Band of Indians Little Grand Rapids Man \$2,912, Little Red River Band Montreal Lake Sask \$8,128, Lang Plains Indian Band Portage la Prairie Man \$2,193, C Loonskin Fox Lake Alta \$3,101, E Mac Isaac Alexis Creek BC \$3,616, I Mackay Williams Lake BC \$2,100, Manitoba Indian Brotherhood Winnipeg Man \$72,586, McLean Personnel Ltd Edmonton Alta \$5,477, E McLeod Por Simpson BC \$2,249, E L McMurdo Sardis BC \$2,831, O Monkman Norway House Man \$23,784, Montreal Lake Band Montreal Lake Sask \$8,871, Moose Band Community Services Moose Factory Ont \$3,519, Mosquito Band Cando Sask \$6,202, Muskeg Lake Band Leask Sask \$8,833, Muskoday Band Prince Albert Sask \$6,438, Narrow Indian Band Gods Lake Man \$2,365, Nelson House Indian Band Nelson House Man \$4,000, Nikanet Band Maple Creek Sask \$17,462, Northern Canada Power Commission Edmonton Alta \$3,423, Norway House Indian Band Norway House Man \$4,645, Oak Lake Indian Band Pipestone Man \$2,115, Muriel O'Boyle Terrace BC \$3,416, Office Overload Edmonton Alta \$8,763, Ottawa Ont \$27,748, Winnipeg Man \$8,300, One Arrow Band Batoche Sask \$3,437, Onion Lake Band Onion Lake Sask \$5,000, Oxford House Band of Indians Oxford House Man \$2,624, Paul Band Duffield Alta \$5,817, Peguis Band of Indians Hodgson Man \$10,954, Peter Ballantyne Band Narrows Sask \$6,950, Piapot Band Craven Sask \$8,154, E Pichurski Merritt BC \$3,450 Poplar River Indian Band Nigginan Man \$2,744, Punnicchio Drop In Centre Punnicchio Sask \$12,850, Pupik L Baker Lake NWT \$2,023, Queen's University Kingston Ont \$18,019, Red Earth Band Red Earth Sask \$4,217, Red Sucker Indian Band Red Sucker Lake Man \$2,031, Roseau Indian Band Dominion City Man \$3,791, Sandy Lake Band Shellbrook Sask \$3,356, Saskatchewan Anti-Tuberculosis League Fort Qu'Appelle Sask \$29,000, E Scow Alert Bay BC \$2,534, V S Services Ltd Toronto Ont \$728,979 Shamattawa Indian Band Shamattawa Man \$15,300, Sioux Lookout Fellowship and Communication Centre Sioux Lookout Ont \$108,728, Sioux Lookout General Hospital Sioux Lookout Ont \$42,417, Sioux Valley Band Griswold Man \$9,141 South Indian Lake Indian Band South Indian Lake Man \$5,248, Split Lake Indian Band Split Lake Man \$4,835, Stoney Health Centre Morley Alta \$148,925, St. Theresa Point Band St. Theresa Man \$14,540, Swan Lake Indian Band Indian Springs Man \$2,555 D Tait Winnipeg Man \$2,805, Technical Overload Ottawa Ont \$13,860, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$24,552, The Pas Indian Band The Pas Man \$24,852, W R Thomas Oshweken Ont \$6,811, Tower Co (1961) Ltd Montreal Que \$68,129, Valley River Indian Band Shordale Man \$2,845, Versaford Services Toronto Ont \$124,470, Victor Temporaries Edmonton Alta \$4,625, Wahpaton Band Prince Albert Sask \$4,936, Waterhen Indian Band Skoronan Man \$6,629, Wawaysecapo Indian Band Rossburn Man \$2,179, F J Weber Battleford Sask \$25,397, Wikwemikong Unceded Reserve Wikwemikong Ont \$3,000, D L Wilson Calgary Alta \$4,333, York Landing Band of Indians Thompson Man \$2,528, Yukon Native Brotherhood Whitehorse YT \$3,700.

*Data Processing \$75,076*—Automation Centre of Ottawa Ottawa Ont \$15,680, Commission on Professional and Hospital Activities Ann Arbor Mich USA \$9,257, Government of Canada—Supply and Services Ottawa Ont \$15,548, Systems Dimensions Ottawa Ont \$20,698.

*Dentists and Dental Surgeons \$4,031,916*—G Acaster North Battleford Sask \$3,012, H S Ainsworth Abbotsford BC \$4,946, G D Alford Chilliwack BC \$4,941, J C Allan Lakefield Ont \$6,485, W A Armstrong Kamloops BC \$2,125, Y André Montreal Que \$2,800, R B Andrews Nanaimo BC \$3,005, J Andrus and L Harder North Battleford Sask \$18,569, P E Arnold Chilliwack B C \$2,446, L R Atkinson Victoria BC \$4,162, L Baldwin Chilliwack BC \$4,286, D

# NATIONAL HEALTH AND WELFARE—Continued

I Balfour Pincher Creek Alta \$2,059, G E Barker Banff Alta \$4,737, P T Bayoff Meadow Lake Sask \$4,860, P E Beaudet Ville Mont Royal Que \$12,040, D W Beck Lloydminster Sask \$2,508, R Y Bell Winnipeg Man \$7,000, C P Bellamy North Vancouver BC \$3,266, H D Benham Duncan BC \$6,702, F Berger Sechelt BC \$3,387, L D Bernan Sechelt BC \$2,165, J D Bidgood Victoria BC \$2,020, B Bloomfield Calgary Alta \$2,490, D Bomback Winnipeg Man \$3,491, P Bookhalter Regina Sask \$25,043, G Baucher Penetanguishene Ont \$3,492, F N Bourassa Regina Sask \$4,463, P C Bradley Victoria BC \$21,880, R Bradley Victoria BC \$2,509, T Bradley Nainaimo BC \$2,041, R A Brandon Marathon Ont \$5,467, T Breneman Winnipeg Man \$2,578, P Brudeau Richibucto NB \$10,105, R J Bridge Lethbridge Alta \$4,247, E C Bryant Pincher Creek Alta \$8,372, D G Bullock Lethbridge Alta \$4,179, J R Burnham Vernon BC \$2,370, P Cadden Cross Lake Man \$6,987, J Campbell Winnipeg Man \$2,245, A B Carlson Vanderhoof BC \$8,559, P Catellier Baie-Comeau Que \$5,764, J Chartier Ville Marie Que \$4,059, G Chaume Rivers Man \$4,581, E Chen Squamish BC \$3,689, J Chen Burnaby BC \$3,469, D P K Cheung Sherwood Park Alta \$4,293, T P Chiang Duncan BC \$2,535, A T Chiu Winnipeg Man \$12,984, R C F Cho Sault Ste Marie Ont \$2,245, City of Winnipeg Winnipeg Man \$8,980, R M Clark Vanderhoof BC \$8,997, P Collard Smithers BC \$8,647, L J Coon Wolseley Sask \$2,671, R Courtemanche Maniwaki Que \$2,844, D M Craig Ottawa Ont \$3,527, D Crane Manitowaning Ont \$33,400, C N Cripps Ottawa Ont \$2,389, H Cross Winnipeg Man \$7,165, B L Crowley St Paul Alta \$4,458, M T Crozier Flin Flon Man \$6,509, B Danylchuk Fort Frances Ont \$7,729, A G Davis Portage la Prairie Man \$6,440, J S Davis Nainaimo BC \$2,088, S K Davis Smithers BC \$2,670, C Dawes Winnipeg Man \$4,255, C Day Cambsack Sask \$10,098, Dental Clinic Uranium City Sask \$10,150, R Denston North Bay Ont \$2,129, Department of Northern Saskatchewan La Ronge Sask \$73,147, J A Derbyshire Calgary Alta \$5,566, R S Desai Winnipeg Man \$8,340, D D Didow Elk Point Alta \$71,346, A Diner Vancouver BC \$2,300, T M Dobbs Winnipeg Man \$6,810, K D Dodd Chemainus BC \$3,127, H D Donaldson Oliver BC \$2,178, P Dougall Winnipeg Man \$6,990, S Dovich Rosetown Sask \$32,220, H Dubinsky Sydney NS \$9,388 N H Dunnigan Nainaimo BC \$8,653, G Dupuis Montreal Que \$3,080, W A Dyck Parksville BC \$2,109, G H Eckland Burns Lake BC \$3,404, A Elmajian Vancouver BC \$3,235, Empire Orthodontics Edmonton Alta \$2,868, R Engler Winnipeg Man \$8,190, S Enns Portage la Prairie Man \$3,841 J R Evans Kamloops BC \$4,338, G Evenden Regina Sask \$4,875, Faro Dental Clinic Faro YT \$20,598, M H Faryna Victoria BC \$2,788, J R Fash Merritt BC \$10,952, H V Ferber Kamloops BC \$2,394, D J Frietz Merritt BC \$15,136, D E Fletcher Lethbridge Alta \$2,003, C Frechette Sept Iles Que \$2,809, R H Galloway Belleville Ont \$3,102, G Gassar Prince Albert Sask \$21,966, E J Gaudet Prince Albert Sask \$31,473, B Gaulk Edmonton Alta \$9,879, G E Geis Kelowna BC \$2,610, B Gibson Lakefield Ont \$3,070, R J Gillis Campbellton NB \$7,239, G Giovanetti Sydney NS \$13,419, R D Glenn Winnipeg Man \$4,925, B R Goldberg Surrey BC \$3,235, A G Gottschling Prince Rupert BC \$6,962, P L Grange Edmonton Alta \$60,978, W L Granger Osoyoos BC \$4,845, G T Greene Mount Brydges Ont \$2,250, A N Greenwood Victoria BC \$3,176, D Gutkin Pine Falls Man \$10,763, K I Hadfield Victoria BC \$3,413, J Haiden Bonnyville Alta \$14,552, J Hamovich Vancouver BC \$17,363, L Harder North Battleford Sask \$12,294, D Hardy Duncan BC \$7,637, W H Harrington Victoria BC \$21,830, Hay River Dental Clinic Hay River NWT \$36,830, Health Education Centre Bella Coola BC \$67,665, M R Heitbohm Stratford Ont \$22,761, P D Henderson Saskatoon Sask \$3,485, M N Hennings Prince George BC \$2,220, J A Herschmiller Courtenay BC \$2,158, O Heschuk Dauphin Man \$20,633, W E Hewitt Carlyle Sask \$5,008, D H Higginson Kitimat BC \$7,653, R J Hillock Brentwood Bay BC \$7,889, J Ho Vancouver BC \$2,523, M Hoffges Prince Rupert BC \$4,377, J C Horn Saskatoon Sask \$4,468, G R Horton Armstrong \$2,646, R Houde Montreal Que

\$2,200, D Hover Lethbridge Alta \$5,918, G H Howard Prince Albert Sask \$5,255, R G Hrabar North Vancouver BC \$2,181, W Hudyma Wynyard Sask \$5,765, J E F Hughes Shellbrook Sask \$17,068, R Hume Woodstock NB \$2,363, R W Hustvitt Kitchener Ont \$10,219, J Innes Lethbridge Alta \$3,389, A B Irani North Vancouver BC \$7,458, R W Irons Mission BC \$3,129, G Jackson O'Leary PEI \$4,972, G Jalbert Edmundston NB \$2,711, G H Janzen Prince Albert Sask \$6,154, H J Jardine Winnipeg Man \$6,440, B Johnston Nainaimo BC \$5,635, C Johnson North Battleford Sask \$4,074, N Judsky Campbell River BC \$5,140, A H Just Swan River Man \$6,494, D K Kalra Vancouver BC \$50,148, D Kamblyafkas Edmonton Alta \$7,306, G Karvellas Edmonton Alta \$4,367, R A Katz Kelvington Sask \$3,430, E Kennedy Winnipeg Man \$8,435, E Khazer Montreal Que \$5,880, H A Kinzel Regina Sask \$4,603, G M Kirstine Williams Lake BC \$2,557, D Kjorven Prince George BC \$2,148, N Klassen Kitimat BC \$3,017, D Korpus Regina Sask \$2,020, M F Kosick Sidney BC \$4,082, P J Kuling Canora Sask \$32,705, R Kumar Winnipeg Man \$14,100, N Laframboise Cornwall Ont \$3,890, M Lamont Comox BC \$5,024, R Lamothe Chateaugay Que \$2,255, B L Landriault North Bay Ont \$3,805, A Laurin Pierrefonds Que \$3,220, D Lawson Vancouver BC \$2,063, D N Lawton St Paul Alta \$9,581, J Levesque Dalhousie NB \$2,017, J Linde Ashern Man \$7,447, B Longley Merritt BC \$6,622, A C Loucks Wiarton Ont \$4,768, C H Loucks Wiarton Ont \$2,518, A M Louka Winnipeg Man \$5,335, J E MacDiarmid La Ronge Sask \$19,755, E B MacEwen Burns Lake BC \$3,290, J Malnarick North Vancouver BC \$2,073, L Marchand Newcastle NB \$3,350, D A Martin Duncan BC \$5,759, L B Martin Campbellton NB \$2,952, M J Mattress Regina Sask \$12,696, R W McConnell North Vancouver BC \$2,192, T E McDougall Winnipeg Man \$2,595, M McGillivray North Vancouver BC \$2,121, R F McGinn Kamloops BC \$3,606, McKay Dental Laboratory Winnipeg Man \$7,993, G M McKibbin Norway House Man \$24,760, B P Meikle Campbell River BC \$2,699, L G Menden St Paul Alta \$16,766, W R Mercer Thunder Bay Ont \$4,029, A Meredith Deseronto Ont \$5,615, Metro Dental Laboratory Winnipeg Man \$10,893, D Middleton Ladysmith BC \$7,154, D Miller Winnipeg Man \$6,785, T Miller Duncan BC \$18,147, L W Miller Grenfell Sask \$27,865, J B Mitchell Fort St James BC \$4,171, T Mokleby Prince Albert Sask \$5,451, J I Morris Fort Nelson BC \$5,388, M Masovitch Montreal Que \$4,950, G C Mostad Terrace BC \$2,355, J M Mulhern Winnipeg Man \$4,140, K R Munlow Lambeth Ont \$10,355, A J Nadolski Victoria BC \$2,869, J W Niedermayer Regina Sask \$2,260, L Nocris Prince Albert Sask \$4,957, G M Nowazek Brandon Man \$5,168, F B Niforo Manitowaning Ont \$15,558, R J Nugent Campbell River BC \$3,464, W A Oatway Sorrento BC \$4,445, S O'Connor Winnipeg Man \$8,015, J A Oliver Victoria BC \$3,949, M Olson Comox BC \$2,682, W V Olson Cardston Alta \$7,325, R Orr Queen Charlotte City BC \$11,449, M Palermo Kenora Ont \$24,875, H A Pankartz Williams Lake BC \$3,066, N L Parayko Edmonton Alta \$2,210, D M Parker Regina Sask \$9,054, R E F Patton Vancouver BC \$3,449, D B Payne Cardston Alta \$6,967, K P Payne Fort McLeod Alta \$27,762, A Pedersen Calgary Alta \$3,158, M Perrier Ste Foy Que \$4,063, M Petryk Calgary Alta \$2,717, J K Philp Duncan BC \$11,457, F R Pierce Wetaskiwin Alta \$9,059, P L Pierce Wetaskiwin Alta \$9,472, K C Pochailo Kenora Ont \$2,950, P M Poiras Broadview Sask \$27,424, S S Prasad Mission BC \$2,276, G Pringle Duncan BC \$2,685, A R Proctor Victoria BC \$10,798, P Proctor Winnipeg Man \$3,095, Province of Manitoba Winnipeg Man \$17,953, G E Purcell Pension BC \$3,755, H W Ragnitz Gore Bay Ont \$9,696, D L Rakkola Penticton BC \$6,347, P Reiben Prince Albert Sask \$22,701, R R Reiser Espanola Ont \$2,372, O R Risk Vancouver BC \$4,247, D Roberts Vancouver BC \$7,491, E Robichaud Richibucto NB \$2,866, A D Robinson Duncan \$2,486, C S Roda Winnipeg Man \$4,752, E Robenfaum Calgary Alta \$9,224, K E Rosengart Chemainus BC \$6,123, A D Runcie Brandon Man \$2,120, I Y Ruparella Winnipeg Man \$10,947, D Rustebakke High River Alta



## NATIONAL HEALTH AND WELFARE—Continued

\$9,042 R L Ruzicka Nanaimo BC \$5,512 D R Salmon Vernon BC \$2,036, L B Sandborn Winnipeg Man \$5,760, H E Sander North Battleford Sask \$2,877, R C Schmidt Fraser Lake BC \$3,838, M Schnapp Cornwall Ont \$2,124, W Scott Mission BC \$3,678, E W Shahariw Brandon Man \$2,211, Shaw Dental Laboratories Winnipeg Man \$3,594, A R Shearer Abbotsford BC \$5,739, S Sigurdson Dauphin Man \$2,517, R C Sills Sidney BC \$6,400, T R Simon Fort Qu'Appelle Sask \$18,446, M C Siomoneau Melfort Sask \$4,684, L E Simpson Chilliwack BC \$4,680, J Slaney Wallaceburg Ont \$2,436, E F Smith Regina Sask \$5,548, L B Smith Calgary Alta \$6,059, B Smith Windsor Indian Head Sask \$3,031, E Soga Hamilton Ont \$31,491, K D Sorsby North Vancouver BC \$2,827, Southwest Middlesex Health Centre Mount Berdges Ont \$2,363, P Steblyk Athabasca Alta \$6,610, J T Stengl Grand Centre Alta \$2,153, J W Stiles Ponoka Alta \$3,724, F L Stinson Masset BC \$5,423, D K Straton Mission BC \$3,237, W Straton Owen Sound Ont \$2,814, T Strilesky Two Hills Alta \$3,170, Sudbury Dental Clinic Sudbury Ont \$6,753, Swampy Cree Tribal Council The Pas Man \$7,285, D G H Synott Vancouver BC \$3,375, D M Syrowy Brantford Ont \$4,800, R Tailion Calgary Alta \$28,571, K R Tangeen Chilliwack BC \$12,502, P L Tatarayan Saskatoon Sask \$5,608, J W Tennent Hay River NWT \$21,268, J Thibault Roberval Que \$4,920, H E Thiessen Williams Lake BC \$3,183, M K Thomas Chilliwack BC \$4,740, K M Thompson Campbell River BC \$3,943, T J Toman Smithers BC \$6,286, T K Tomlinson Prince Albert Sask \$9,722, J B Toolise Coquitlam BC \$21,036, J Toolise Standoff Alta \$36,651, B Traber Tracer Alta \$3,485, H W Trafanko Prince Albert Sask \$6,285, H A Tratch Rosthern Sask \$11,760, F Trestant Kamloops BC \$2,068, D Trimble Prince Rupert BC \$4,611, R G Turner Stony Plain Alta \$2,752, E W Tymkiw Vernon BC \$2,568, L M Uglene Kamloops BC \$2,395, University Hospital Saskatoon Sask \$7,512, University of Alberta Dental Unit Edmonton Alta \$5,022, University of Manitoba Dental Clinic Winnipeg Man \$10,373, University of Toronto Toronto Ont \$205,984, A Van Holk Duncan BC \$2,124, L G Vanzella Squamish BC \$3,732, J R Varbecelaere Montreal Que \$6,415, A J Vernier Abbotsford BC \$4,440, B J Vogt Chilliwack BC \$55,315, D D Vogt Chilliwack BC \$6,099, D Wade Fredericton NB \$2,948, B J Wall Saskatoon Sask \$2,446, K C Walters Vancouver BC \$20,810, W F Walters Melville Sask \$4,689, A A Wasylshyn Powell River BC \$4,936, D K Waterfall Duncan BC \$4,975, D Watson Victoria BC \$4,374, B H Weeks Calgary Alta \$7,249, C M Weicker Regina Sask \$8,037, J Wener Winnipeg Man \$3,722, E A White Summerland BC \$5,687, L White Perth Andover NB \$4,697, Whitehorse Dental Clinic Whitehorse YT \$59,981, E Whyte Sydney NS \$4,685, J D Wilcox Moose Factory Ont \$12,600, P Williams Ladysmith BC \$2,830, S B Williams Cardston Alta \$7,171, J G Williamson Chase BC \$4,063, R E Wilson Hearst Ont \$2,770, J Winkelaar Kamloops BC \$3,290, J D Wray Abbotsford BC \$2,067, Winch Memorial Hospital Hazelton BC \$30,594, D Wu North Vancouver BC \$2,055, Yellowknife Dental Clinic Yellowknife NWT \$27,775, G Yuill Truro NS \$2,593, M W Zagrodny Kenora Ont \$2,894, F W Zens Port Alberni BC \$10,832, P K Zens Port Alberni BC \$5,623.

**Education and Information Services \$44,674**—Educational Film Distributors Don Mills Ont \$2,535, Estron Industries Calgary Alta \$4,279, Grant Tigner Ottawa Ont \$10,000.

**Miscellaneous Health Services \$2,952,261**—Abegweit Band Native Alcohol Abuse Project Charlottetown PEI \$7,166, Alcohol and Drug Abuse Program for Native Offenders Kingston Ont \$9,134, Alcohol and Drug Abuse Program Grand Council of the Crees Montreal Que \$46,129, Alert Bay Exploration Project of British Columbia Alert Bay BC \$19,806, Alexander Band Reserve No 134 Morinville Alta \$4,469, Anduhyan Inc Punichy Sask \$12,960, Athabasca Cree and Chipewyan Band Fort Chipewyan Alta \$4,189, Beausoleil Band Christian Island Ont \$8,504, Big Grassly Alcohol Program of Province of Ontario Maison Ont \$3,308, Big Trout

Lake Council on Alcohol and Drug Abuse Big Trout Lake Ont \$59,435, Black Foot Band of Gleichen Reserve Gleichen Alta \$14,603, Blood Band of the Blood Reserve No 148 Standoff Alta \$27,890, A M Burlingham Winnipeg Man \$27,112, Chippewas of Georgina Island Sutton West Ont \$5,197, Chippewas of Kettle Point Forest Ont \$3,003, Chippewas of Rama Band Rama Ont \$5,807, Chippewas of Sarnia Band Sarnia Ont \$15,647, Chippewas of the Thames Muncney Ont \$12,675, Cowichan Band Community Programme Duncan BC \$12,835, Cumberland House Reserve Alcohol Project Cumberland House Sask \$4,176, Dakota Ojibway Tribal Council Brandon Man \$52,206, Development Jeunesse Pointe Bleue Que \$15,328, Enoch Band of the Stony Plain Indians Reserve Winterburn Alta \$5,348, Federation of Saskatchewan Indian Prince Albert Sask \$63,758, Fish Lake Cultural Education Center Williams Lake BC \$2,985, Fort Alexander Band Pine Falls Man \$54,139, Fort Good Hope Band Council Fort Good Hope NWT \$12,725, Fort Band Enterprises Tribal Counselling Services Hobbema Alta \$29,160, Frog Lake Alcohol Project Frog Lake Alta \$9,726, Gitsan Carrier Tribal Council Hazelton BC \$13,634, Goodfish Lake Counselling Services Goodfish Lake Alta \$20,196, Grand Council Treaty No 9 Kenora Ont \$68,858, Grant MacEwan Community College Edmonton Alta \$5,000, Hospital for Sick Children Toronto Ont \$358,866, International Grenfell Association St John's Nfld \$178,134, Indians of Quebec Association Caughnawaga Que \$6,213, M M Ipp Toronto Ont \$3,494, James Smith Alcohol and Drug Prevention Project Kinistino Sask \$25,000, Kamsack Union Hospital Alcohol Counselling Project Kamsack Sask \$3,000, T A Kasper and Associates Edmonton Alta \$79,058, Kateri Memorial Hospital Centre Caughnawaga Que \$40,000, Kehewin Tribal Counselling Services Bonnyville Alta \$11,188, Kettle Point Council Forest Ont \$16,420, Koochitawin Native Society Rocky Mountain House Alta \$26,715, Koe Go Cho Society Fort Simpson NWT \$18,581, Kootenay Indian Area Council of the Province of British Columbia Cranbrook BC \$4,368, Laboratoire Alimentaire Morin Montreal Que \$11,712, A K S Lam Calgary Alta \$23,680, O Larrey Arbong Man \$17,768, Noron Island Native Alcohol Abuse Project of the Province of Prince Edward Island Lennox Island PEI \$7,431, Linklater Clinic Ottawa Ont \$75,000, Little Pine Band of the Little Pine Reserve No 116 Paynton Sask \$50,097, L'Lah Tsuten Project Nicolise Band Council of the Province of British Columbia Fort St James BC \$7,507, H F MacLeod Winnipeg Man \$27,725, Malcolm Clinic Leduc Alta \$22,195, Management Board of the Native Alcohol Abuse Program Prince Edward Island Charlottetown PEI \$16,235, Manitoba Lung Association Winnipeg Man \$41,303, Maria Portage Alcohol Education Centre of the Province of Manitoba St Theresa Point Man \$5,286, Mississauga New Credit Council Hagersville Ont \$3,592, Mohawk Band Office Deseronto Ont \$4,053, Mohawks of the Bay of Quinte Deseronto Ont \$7,119, Mount Currie Alcohol Abuse Control Project of the Province of British Columbia Mount Currie BC \$10,820, Mount Tzouhalem Lel'hum Project Duncan BC \$12,835, Mouvement Caribou de la Cote Nord Sept Iles Que \$24,945, Moravian Band Office Thamesville Ont \$7,056, Muncney of Thames Band Muncney Ont \$6,452, Nanaimo Reserve Health Committee Nanaimo BC \$15,582, Native Alcohol and Drug Abuse Counselling Association Shubenachie NS \$66,674, Native Alcohol Community Action Program Whitehorse YT \$11,881, Native Alcoholism Council of Manitoba Winnipeg Man \$103,298, Native Communities Alcohol Program Seminar Whitehorse YT \$8,239, Native Peoples Alcohol and Drug Centre Oshkosh Ont \$34,861, Natomowin Program Regina Sask \$20,231, Negin Institute on Alcohol and Drug Education Winterburn Alta \$69,199, NiWah Ba Dham Alcohol Program Dominion City Man \$13,889, Northern Quebec Inuit Association Montreal Que \$2,500, Northwest Angle No 37 Alcohol Program Sioux Narrows Ont \$3,318, Oneida of the Thames Band Muncney Ont \$7,870, Onion Lake Drop In Centre Onion Lake Sask \$9,499, Order of St John Yellowknife NWT \$4,432, Paul Band of the Wabamun Reserve Duffield Alta \$6,200, Pedahbun Lodge Toronto Ont \$22,518,



NATIONAL HEALTH AND WELFARE—Continued

Peigan Band Brochet Alta \$2,975, Pooyootak Project Batoche Sask \$15,000, Portage la Prairie Friendship Centre Portage la Prairie Man \$12,526, Poundmaker Lodge Edmonton Alta \$3,200, Punichy Drop In and Rehabilitation Centre Punichy Sask \$14,812, R C Episcopal Corporation Churchill Man \$3,375, Radiology Consultants Winnipeg Man \$15,084, Red Earth Band Red Earth Sask \$10,000, Resolute Bay Alcohol Education Committee Resolute Bay NWT \$2,990, Restigouche Band Restigouche Que \$5,146, Roseau River Band Council Dominion City Man \$5,792, Saanich Peninsula Tribal Council Victoria BC \$6,500, Sabaskong Alcohol Project Nesters Falls Ont \$6,490, Saddle Lake Counselling Services St Paul Alta \$30,970, Sanatorium Board of Manitoba Winnipeg Man \$23,703, Sandy Lake Alcohol and Drug Abuse Council Timmins Ont \$6,445, Seton Lake Indian Band Shalata BC \$11,510, Shoal Lake Band Shoal Lake Ont \$3,326, Shoal Lake Control Board Pakwaw Lake Sask \$18,429, Sister B Torrier Chesterfield Inlet NWT \$3,335, Sirvak and Associates Edmonton Alta \$87,569, Six Nations Council Oshweken Ont \$10,632, Slaves of the Upper Hay River Band Chateh Alta \$17,812, Sliammon Band Sliammon BC \$2,000, Southeast Regional Council on Alcohol and Drug Abuse Timmins Ont \$40,369, Spallumcheen Band Enderby BC \$4,577, Stoney Band Morley Alta \$16,126, D Steumpeel Frobisher Bay NWT \$2,000, St Regis Band Council Cornwall Ont \$6,356, Sturgeon Lake Band Valleyfield Alta \$8,197, Sweetgrass Community Counselling Service Gullivan Sask \$14,786, G W Thompson Wilowdale Ont \$2,430, Tootwood Drop In and Rehabilitation Centre Punichy Sask \$28,192, Treaty No 9 Council on Alcohol and Drug Abuse Timmins Ont \$61,736, Tree of Peace Society Yellowknife NWT \$6,082, Union of New Brunswick Indians Halifax NS \$59,062, University of: Alberta Edmonton Alta \$31,808, Manitoba Winnipeg Man \$10,270 and Waterloo Waterloo Ont \$18,243, Walpole Island Band Council Wallaceburg Ont \$9,597, Whitefish Bay Alcohol Program Povistuk Ont \$3,326, Wikwemikong Native Rehabilitation Wikwemikong Ont \$38,959.

*Hospital Care Insurance Premiums and CO Insurance Charges \$557,402*—Ashcroft and District General Hospital Ashcroft BC \$7,726, G R Baker Memorial Hospital Quesnel BC \$7,866, Bella Coala General Hospital Bella Coala BC \$5,710, Bulkley Valley District Hospital Smithers BC \$7,519, Burns Lake and District Hospital Burns Lake BC \$13,119, Campbell River and District General Hospital Campbell River BC \$6,292, Cardston Municipal Hospital Cardston Alta \$2,025, Cariboo Memorial Hospital Williams Lake BC \$24,716, Chemainus General Hospital Chemainus BC \$8,262, Children's Hospital Vancouver BC \$2,879, Chilliwack General Hospital Chilliwack BC \$12,366, Cowichan and District Hospital Cowichan BC \$21,521, Cranbrook and District Hospital Cranbrook BC \$2,635, Elk Point Municipal Hospital Elk Point Alta \$2,370, Enderby and District Memorial Hospital Enderby BC \$2,381, Fort Nelson General Hospital Fort Nelson BC \$3,647, Fort St John General Hospital Fort St John BC \$4,118, Fraser Canyon Hospital Hope BC \$3,801, High Prairie Hospital High Prairie Alta \$2,952, Kitimat General Hospital Kitimat BC \$16,707, Ladysmith General Hospital Ladysmith BC \$3,068, R W Large Memorial Hospital Waglisla BC \$11,272, Lillooet District Hospital Lillooet BC \$16,127, Lion's Gate Hospital North Vancouver BC \$6,249, MacLeod Municipal Hospital Fort MacLeod Alta \$2,370, Mills Memorial Hospital Terrace BC \$19,620, Mission Memorial Hospital Mission BC \$3,381, Nanaimo Regional Hospital Nanaimo BC \$6,719, Nicholas Valley General Hospital Merritt BC \$9,158, 100 Mile District Hospital 100 Mile House BC \$3,527, Penticton Regional Hospital Penticton BC \$5,193, Port Hardy Hospital Port Hardy BC \$2,780, Powell River General Hospital Powell River BC \$5,324, Prince George Regional Hospital Prince George BC \$7,199, Prince Rupert Regional Hospital Prince Rupert BC \$38,614 Queen Alexandra Hospital for Children Victoria BC \$8,074, Queen Charlotte General Hospital Queen Charlotte BC \$2,636, Rest Haven Hospital Sidney BC \$3,606, Royal Inlet Hospital Kamloops BC

\$19,340, Royal Jubilee Hospital Victoria BC \$9,104, St Bartholomews Hospital Lytton BC \$7,139, St George's Hospital Alert Bay BC \$13,823, St John's Hospital Vanderhoof BC \$12,882, St Paul's Hospital Vanderhoof BC \$12,882, St Paul's Hospital Vancouver BC \$8,072, St Therese Hospital Fort Vermilion Alta \$4,035, Slave Lake General Hospital Slave Lake Alta \$2,425, South Okanagan General Hospital Oliver BC \$2,075, Stuart Lake Hospital Stuart Lake BC \$11,466, Sunny Hill Hospital for Children Vancouver BC \$3,252, Tofino General Hospital Tofino BC \$8,101, Valleyview General Hospital Valleyview Alta \$2,145, Vancouver General Hospital Vancouver BC \$14,232, Vernon Jubilee Hospital Vernon BC \$4,511, Victoria General Hospital Victoria BC \$7,850, West Coast General Hospital Port Alberni BC \$5,763, Westaskiwin General Hospital Westaskiwin Alta \$7,195, Winch Memorial Hospital Hazelton BC \$15,864.

*Hospital Services \$2,060,281*—Alberta Hospital Edmonton Alta \$261,298, Angus McGuigan Nursing Home Edmonton Alta \$5,420, Altamont Private Hospital West Vancouver BC \$4,626, British Columbia Provincial T B Unit Vancouver BC \$160,013, Baker Memorial Sanatorium Calgary Alta \$105,513, Braemore Home Sydney NS \$8,572, Brent Wood Nursing Home Calgary Alta \$8,470, Bulkley Valley District Hospital Smithers BC \$2,532, Butters Centre Austin Que \$700,867, Cape Breton Hospital Sydney River NS \$3,968, Cariboo Memorial Hospital Williams Lake BC \$2,527, Central Hospital Laurentian Ste Agathe des Monts Que \$32,054, Chilliwack General Hospital Chilliwack BC \$2,040, Churchill Health Centre Churchill Man \$7,170, Claresholm Care Center Claresholm Alta \$11,776, Clovely Private Hospital Victoria BC \$4,604, Cowichan and District Hospital Cowichan BC \$3,540, Father Lacombe Nursing Home Midnapore Alta \$12,551, Fort Qu'Appelle Health Centre Fort Qu'Appelle Sask \$2,250, Good Samaritan Hospital Edmonton Alta \$3,472, Government of Canada—Indian Affairs and Northern Development Saskatoon Sask \$46,238, Halifax County Hospital Dartmouth NS \$11,091, Hardisty Nursing Home Edmonton Alta \$5,101, Health Sciences Centre Winnipeg Man \$18,120, Hopital Marie Enfant Montreal Que \$18,210, Hopital Notre Dame Montreal Que \$9,679, Hopital Pasteur Montreal Que \$7,084, Hopital St Francois d'Assise Montreal Que \$2,512, Hopital Ste Justine Montreal Que \$10,519, International Grenfell Association St John's Nfld \$9,472, Jewish General Hospital Montreal Que \$3,048, Maple Ridge Treatment Centre for Alcoholism Maple Ridge BC \$3,150, Medical Clinic Fort Qu'Appelle Sask \$2,350, Mitchener Centre Red Deer Alta \$203,792, Montreal Chest Hospital Montreal Que \$29,746, Montreal Children's Hospital Montreal Que \$21,082, Montreal Convalescent Hospital Montreal Que \$13,684, Nova Scotia Sanatorium Kentville NS \$6,686, Parkland Nursing Homes Calgary Alta \$37,695, Point Edward Hospital Sydney NS \$40,628, Prince Albert Boarding Home Prince Albert Sask \$19,654, Prince Rupert Regional Hospital Prince Rupert BC \$4,240, Provincial Sanatorium Charlottetown PEI \$3,111, Red Cross Outpost Hospitals Vancouver BC \$3,082, Roman Catholic Episcopal Corporation Fort Smith NWT \$7,840, Saskatchewan Anti Tuberculosis League Fort San Sask \$17,217, Saskatoon Sanatorium Saskatoon Sask \$89,365, Simon Fraser Private Hospital Vancouver BC \$18,689, Swan Haven Nursing Home Grand Prairie Alta \$2,612, Tache Nursing Centre Winnipeg Man \$50,564, Valley Medical Clinic Fort Qu'Appelle Sask \$2,350, Vancouver General Hospital Vancouver BC \$4,482, Walter P Hogarth Memorial Hospital Thunder Bay Ont \$9,756, Wetaskiwin Auxiliary Hospital Wetaskiwin Alta \$2,432, J B Wood Nursing Home High Prairie Alta \$24,207.

*Interpreters and Translators \$92,211*—Hudson Bay Co Winnipeg Man \$5,288, Hudson Bay Co Montreal Que \$10,441, Manitoba Indian Brotherhood Winnipeg Man \$52,595.

*Laundry-Dry Cleaning \$185,861*—Canadian Linen Vancouver BC \$2,927, Cardston Municipal Hospital Cardston Alta \$7,443, Echo

## NATIONAL HEALTH AND WELFARE—Continued

Valley Centre Fort Qu'Appelle Sask \$2,859, Frobisher Bay Laundry Frobisher Bay NWT \$4,426, Government of the Northwest Territories Frobisher Bay NWT \$19,379, Government of the Province of Saskatchewan Regina Sask \$23,977, Inuvik Laundry and Dry Cleaning Inuvik NWT \$36,702, Saskatchewan Hospital Battleford Sask \$15,963, Sioux Lookout General Hospital Sioux Lookout Ont \$18,941, V S Services Ltd Toronto Ont \$5,816, F Weber Battleford Sask \$9,450.

*Management Consultants \$97,590*—Sharon Electronics Ltd Ottawa Ont \$5,054.

*Medical Care Plan Premiums \$1,641,673*—Medical Services of the Province of British Columbia Victoria BC \$453,634, Alberta Health Care Insurance Commission Edmonton Alta \$1,188,038.

*Medical Fees General Practitioners \$403,952*—A Anthony Montreal Que \$4,620 D A Bevans Edmonton Alta \$4,270, R Burns Edmonton Alta \$3,300, G Chen Edmonton Alta \$8,255, C L Chou Edmonton Alta \$4,875, A R Conrad Edmonton Alta \$5,120, Dale and Donnelly Winnipeg Man \$20,000, N Flook Edmonton Alta \$2,170, R Casparelli Cassiar BC \$11,219, K F Harrison Edmonton Alta \$2,600, H S Ho Edmonton Alta \$2,740, P Hudson Edmonton Alta \$4,160, J Lachance Edmonton Alta \$2,770, A M Legge Toronto Ont \$5,244, Lynn Lake Clinic Lynn Lake Man \$2,590, Manitoba Health Services Winnipeg Man \$8,840, P D McArthur Edmonton Alta \$2,570, M McGregor Edmonton Alta \$14,365, M E Millson Toronto Ont \$2,622, J R Nolan Thompson Man \$3,130, L Patry Winnipeg Man \$2,340, G Pierce Winnipeg Man \$2,985, D Plageman Edmonton Alta \$9,040, M A Scott Winnipeg Man \$3,085, R Swanson Edmonton Alta \$24,231, R Tumer Edmonton Alta \$2,810, Westmount Medical Emergency Edmonton Alta \$3,770, J K T Wood Edmonton Alta \$8,895.

*Medical Fees Specialists \$602,397*—M Arhirii Montreal Que \$10,000, L S Carey Komoka Ont \$15,000, J Feller Ottawa Ont \$2,640, D Fingold Ottawa Ont \$2,560, W R Franks Toronto Ont \$8,000, F A Herbert Edmonton Alta \$3,650, D C Hood Toronto Ont \$7,118, J A Hughes Toronto Ont \$4,600, B S Liddy Ottawa Ont \$4,080, J U MacLeod Ottawa Ont \$3,300, Medical Clinic Hay River NWT \$2,709, E Patrick Ottawa Ont \$3,440, Roger Fraser Harris Ellis Ottawa Ont \$16,640, E S Russell London Ont \$16,000, University of Alberta Hospital Edmonton Alta \$54,664, University of: Manitoba Winnipeg Man \$243,460; McGill Montreal Que \$77,690; Queen's Kingston Ont \$153,833 and Western Ontario London Ont \$126,393, L A Willoughley Edmonton Alta \$19,448.

*Messenger Services \$10,046*—Northern Messenger Edmonton Alta \$2,461.

*Physicians and Surgeons Fees for Service \$486,877*—Dale and Donnelly Winnipeg Man \$60,000, Family Practice Unit Whitehorse Yukon \$2,354, Government of Canada—Veterans Affairs Winnipeg Man \$2,330, C H Harley Edmonton Alta \$3,162, Hospital for Sick Children Toronto Ont \$80,268 D M Ipp Toronto Ont \$3,000, La Ronge Medical Clinic La Ronge Sask \$9,415, Medical Clinic Whitehorse YT \$4,155, Northern Lights Hospital Whitehorse YT \$6,793, N O'Reilly Fort Qu'Appelle Sask \$7,049, M Pannetton Hull Que \$5,729, D Parliament Mississauga Ont \$5,492, L Patry Victoria BC \$10,220, Roger Fraser Harris Ellis Ottawa Ont \$9,130, B Sigstad Edmonton Alta \$5,057, D M Sparks Gleichen Alta \$2,400, D J Tusz Edmonton Alta \$3,260, University of Manitoba Winnipeg Man \$146,306, J Waddell Victoria BC \$2,833.

*Professional and Technical Health Services \$1,230,503*—Adams Lake Band Chase BC \$5,319, Ahousat Band Council Ahousat BC \$12,178, D Ames Melville Sask \$6,359, Armstrong Bistriz and Walker Edmonton Alta \$5,263, Associated Radiologists Edmonton Alta \$14,399, Athabasca Health Unit No 18 Athabasca Alta

\$4,200, Baker Clinic Edmonton Alta \$6,273, Bella Bella Band Bella Bella BC \$2,710, J A Breber North Battleford Sask \$2,500, Campbell and Degelman Melfort Sask \$2,771, Canim Lake Band Canim Lake BC \$5,450, Canyon City Band Terrace BC \$5,925, Cardston Municipal Hospital Cardston Alta \$30,082, Central Hospital Laurentian Ste Agathe des Monts Que \$3,121, Clarke Institute of Psychiatry Toronto Ont \$9,193, D A Cleal Lloydminster Sask \$2,709, Clinic Optical Winnipeg Man \$4,760, G W Cloake Peace River Alta \$2,533, Community Health Services Saskatoon Sask \$3,397, H Corgan Edmonton Alta \$17,160, CN Crownston Winnipeg Man \$3,565, G Curless Wynyard Sask \$3,275, R Demara Calgary Alta \$4,729, R M Deshield Regina Sask \$3,788, Desolation Sound Tribal Council Churchhouse BC \$21,538, J Edwards High Prairie Alta \$9,118, Fort McMurray and District Health Unit Fort McMurray Alta \$12,800, French and Marten Wetaskiwin Alta \$15,225, Gitlakdamix of New Aiyansh Aiyansh BC \$4,400, Glen Vowell Band Hazelton BC \$4,933, Government of Canada—Environment Vancouver BC \$6,692; Transport Ottawa Ont \$23,580, and Veterans Affairs Winnipeg Man \$2,245, Greenville Band Greenville BC \$11,832, Hartley Bay Band Council Hartley Bay BC \$5,920, Hazelton Indian Band Hazelton BC \$11,722, Health Care Services Upjohn Don Mills Ont \$5,039, Health Sciences Centre Winnipeg Man \$3,895, J Holmes Meadow Lake Sask \$7,544, Hudson Bay Company Winnipeg Man \$4,128, Iskut Band Council Iskut BC \$6,168, M Johnston Slave Lake Alta \$4,842, Kats Optical Limited Athabasca Alta \$4,693, Kincolith Band Council Kincolith BC \$11,308, S N King Winnipeg Man \$33,298, Kingcome Inlet Band Kingcome Inlet BC \$2,230, Kitimat Band Council Kitimat BC \$5,536, Kitiktaht Band Council Kitiktaht BC \$11,257, Kitsegukla Band Council South Hazelton BC \$6,805, Kitwanga Band Council Kitwanga BC \$8,904, Kwicksataineuk Band Gifford Island BC \$3,275, Kyquoot Band Council Kyquoot BC \$5,717, Laboratories d'experts Montreal Que \$27,353, Lake Babine Band Burns Lake BC \$9,948, A K S Lam Calgary Alta \$2,609, Lethbridge Municipal Hospital Lethbridge Alta \$2,659, Lillooet Band Council Lillooet BC \$20,951, Lytton Band Lytton BC \$21,936, M D S Health Care Services Montreal Que \$4,500, Masset Band Council Masset BC \$22,864, D J J McCrimmin Ponoka Alta \$2,756, McKellar General Hospital Thunder Bay Ont \$2,814, J C McQueen Edmonton Alta \$11,734, Mohawks of the Bay Quinte Deseronto Ont \$6,457, Moricetown Band Council Moricetown BC \$14,045, Nanaimo Indian Band Nanaimo BC \$10,742, Necoslie Band Fort St James BC \$4,935, Nimpkish Indian Band Alert Bay BC \$12,383, Northern Health and Social Services High Level Alta \$27,500, L R Northey Fort Mc Murray Alta \$9,676, Norway Clinic Norway House Man \$9,267, Oliver Campbell and McKay Regina Sask \$7,256, Oliver and Sen Prince Albert Sask \$5,380, Optical Prescription Company Calgary Alta \$8,498, G L Pach Brooks Alta \$3,881, Palmer and Locatelli Lethbridge Alta \$19,694, Point Optical Company Prince Albert Sask \$4,143, Port Simpson Band Port Simpson BC \$22,050, W M Prince Newcastle BC \$2,804, Quatsino Band Quatsino BC \$3,075, Radiology Consultants Winnipeg Man \$9,337, Rideau Wood Institute Ottawa Ont \$25,000, J Riordon Winnipeg Man \$3,754, Saanich Peninsula Tribal Council Saanich BC \$10,783, St Mary's Band Kimberly BC \$4,074, Scotia Optical Brandon Man \$3,418, Sechelt Band Council Sechelt BC \$10,638, Simcoe County District Health Unit Midhurst Ont \$7,707, Skidegate Band Skidegate BC \$10,867, Sliammon Band Sliammon BC \$5,889, C Soloway Winnipeg Man \$3,721, O J Soloway Winnipeg Man \$3,995, C L N Stewart Winnipeg Man \$3,036, Stoney Creek Band Vanderhoof BC \$7,103, Sudbury General Hospital Sudbury Ont \$2,817, R S Tabbi Lethbridge Alta \$7,087, Tahltan Band Telegraph Creek BC \$5,938, Takla Indian Band Takla BC \$6,195, A W Tataryn Canora Sask \$3,762, University Hospital London Ont \$6,159, University of Alberta Hospital Edmonton Alta \$9,944, University of: Alberta Edmonton Alta \$57,154, Manitoba Winnipeg Man \$160,281, Saskatchewan Saskatoon Sask \$8,651 and Waterloo



## NATIONAL HEALTH AND WELFARE—Continued

Waterloo Ont \$20,318, Victorian Order of Nurses Regina Sask \$5,827, and Winnipeg Man \$4,060.

**Purchased Services—Laboratories and Radiology \$339,929**—Associated Radiologists Edmonton Alta \$35,790, C N Crowson Winnipeg Man \$2,240, D Edwards Edmonton Alta \$3,258, Pathology Associates Edmonton Alta \$2,724, Radiology Consultants Winnipeg Man \$8,909, University of Alberta Hospital Edmonton Alta \$26,308, Wood Laboratories Vancouver BC \$6,966.

**Security Services \$117,948**—Douglas N Cameron Construction Moose Factory Ont \$81,573, Northern Canada Power Commission Edmonton Alta \$21,629, Sentinel Security Whitehorse YT \$5,238.

**Training Education Services \$379,608**—Government of Canada—Public Service Commission Montreal Que \$2,275; Ottawa Ont \$49,785 and Winnipeg Man \$16,360, London School of Economics London Eng \$2,050, University of Alberta Edmonton Alta \$107,978; Manitoba Winnipeg Man \$56,620; Saskatchewan Saskatoon Sask \$2,252; Toronto Toronto Ont \$2,564 and Western Ontario London Ont \$20,235, Waterloo Management Education Centre Waterloo Ont \$3,050.

**Welfare Services \$16,265**—Province of Manitoba Minister of Finance Winnipeg Man \$16,265.

**Other Types of Services \$318,888.**

## HEALTH PROTECTION PROGRAM

**Accounting Services \$182,933**—Bergeron Dube and Associates Montreal Que \$8,760, Government of Canada—Supply and Services Ottawa Ont \$174,000.

**Contracted Services \$4,100**—Amfern Psychological Consultants Ltd Montreal Que \$4,100.

**Data Processing Services \$447,890**—Alphatext Systems Ltd Ottawa Ont \$6,703, Com Share Ltd Rexdale Ont \$83,289, Comstat Consulting Services Ottawa Ont \$5,550, Datacap Ltd Ottawa Ont \$3,650, Dataline Systems Ltd Toronto Ont \$3,910, Government of Canada—Energy Mines and Resources Ottawa Ont \$4,321 and Supply and Services Ottawa Ont \$3,777, International Business Machines Ltd Don Mills Ont \$7,028, National Cash Register Canada Ltd Dorval Que \$2,200, Ottawa Keypunch Services Ottawa Ont \$2,860, L Schweizer Ottawa Ont \$5,700, Systems Dimensions Ltd Ottawa Ont \$314,220.

**Educational Training Services \$107,889**—Algonquin College Ottawa Ont \$2,830, Berlitz School of Languages Ottawa Ont \$15,328, Government of Canada—Public Service Commission Ottawa Ont \$54,463, Professional Development Institute Ltd Ottawa Ont \$3,310.

**Hospitality Services \$9,264.**

**Interpreting and Translation Services \$2,411.**

**Laundry and Dry Cleaning Services \$23,253**—Canadian Linen Supply Co Ltd Toronto Ont \$4,469, Capital Commercial Laundry Ltd Vanier Ont \$9,629, Magiclean Ltd Russell Ont \$3,064.

**Legal Services \$4,197,773**—J R M Akerman Truro NS \$4,928, C A Anderson Vancouver BC \$45,372, Andrews Taylor and Company Kamloops BC \$21,392, F J Aylward St John's Nfld \$14,009, A Bachand Cowansville Que \$7,223, G Badovinac Port Alberni BC \$12,623, J D Baker Chilliwack BC \$41,133, Barron and McBain Calgary Alta \$2,644, R N Bates Burlington Ont \$23,234, T A H Beattie Georgetown Ont \$7,091, A E Besse Collingwood Ont \$7,724, L A Best Cranbrook BC \$7,441, W G Bingham Orillia Ont \$10,633, R M L Blair Kamloops BC \$11,371, R P Boissoneault

Kirkland Lake Ont \$6,524, M G Bolan North Bay Ont \$26,260, L D Bouchard Sherbrooke Que \$13,848, M Bouchard Haute-Ville Que \$59,093, J D Bowerman Alliston Ont \$7,483, W W Bradley Fort Frances Ont \$4,221, R C Braganolo Timmins Ont \$3,003, C O D Branson Victoria BC \$23,579, E R Brecknell Salmon Arm BC \$17,930, R H Brooks St Catharines Ont \$29,596, R C Bryson Kitchener Ont \$19,560, B J Buan Vancouver BC \$6,438, W J Burchill Newcastle NB \$2,280, J D Burgar Barrie Ont \$34,102, Busters Auto Towing Service Vancouver BC \$6,735, J G F Butler Thorold Ont \$4,404, Calder Calder and Hawkesworth Woodstock Ont \$15,777, G D Cameron Blind River Ont \$13,495, Campbell Gilbert Mathieu McCombe and Hryniuk Peace River Alta \$5,577, F R Caputo Sault Ste Marie Ont \$52,829, A Carrier Baie-Comeau Que \$35,647, J M Carrier La Tuque Que \$2,928, G Carson Melfort Sask \$2,096, I B Carson Prince Albert Sask \$9,528, Chertkon Thomas Walley and Berg Kamloops BC \$19,369, D H Christie Amherst NS \$4,769, Church and Church Orangeville Ont \$9,748, D L Clancy Dawson Creek BC \$6,731, G J Clark Calgary Alta \$54,602, C B Clements Windsor Ont \$4,323, L L Clements Liverpool NS \$27,916, V Cliche Val d'Or Que \$36,375, J D Cooper Moose Jaw Sask \$28,357, C Cordeau St Hyacinthe Que \$25,204, D G Cottenenden Bridgetown NS \$12,338, Coutu and Fortin Rouyn Que \$5,312, A C Croll Nanaimo BC \$10,417, R J Cusson Hawkesbury Ont \$3,459, L H Cyr Moncton NB \$24,765, Davidson and Company Vernon BC \$19,047, Dean Gordon & Byck Haileybury Ont \$2,886, P Deschenes Shawinigan Que \$8,483, G Desjardins Haute Ville Que \$47,840, R G Dickson Calgary Alta \$8,759, M Dirk Kelowna BC \$8,487, H Doig Burnaby BC \$42,944, W I Donald White Rock BC \$5,878, J M Donohue Sarnia Ont \$17,897, M H Duchesne Drummondville Que \$14,137, M Dufour La Malbaie Que \$2,139, Edwards Edwards and Edwards Burnaby BC \$40,785, Evans Braganolo Sullivan and Levesque Timmins Ont \$15,502, D A Farr Walkerton Ont \$8,444, H Fielding Red Deer Alta \$17,107, D A Fiwall Victoria BC \$2,361, P Finnegan Dawson Creek BC \$5,472, T Fisher New Westminster BC \$2,260, C D Fitzgibbon Port Hope Ont \$13,499, J E Fitzpatrick Peterborough Ont \$52,815, R J Flaherty Port Colborne Ont \$3,632, R P Foley St Paul Alta \$2,846, A Forget St Jerome Que \$17,150, J M Fortin Sherbrooke Que \$6,333, Fradette Bergeron Cain Prevost Lamarre Casgrain and Wells Chicoutimi Que \$12,278, J S Gagne Saskatoon Sask \$2,925, M Gagnon Amqui Que \$2,131, G Gauthier Sorel Que \$18,188, H B Geddes Windsor Ont \$39,739, Gendreau Pelletier Gendreau and Roy Rimouski Que \$17,781, J A Ghiz Charlottetown PEI \$11,370, C D Gibson Burlington Ont \$19,952, J L Gignac Midland Ont \$2,459, N Gilbert Roberval Que \$13,271, B Glass Lindsay Ont \$9,918, Global Translations and Interpreters Services Toronto Ont \$3,960, Godin Lacoursiere and Zanto Trois Rivières Que \$2,740, P A Gordon Thunder Bay Ont \$14,892, Gould and Clendenning Prince Rupert BC \$7,027, R W Gould Kitchener Ont \$2,581, Government of Canada—Justice Ottawa Ont \$196,027, Royal Canadian Mounted Police—"C" Division Montreal Que \$4,213; "H" Division Halifax NS \$3,154; "K" Division Edmonton Alta \$4,371; "O" Division Toronto Ont \$5,403 and National Revenue Ottawa Ont \$10,838, Graham and Company Cranbrook BC \$2,216, E J Grant Weyburn Sask \$2,529, W H Green Parry Sound Ont \$6,073, L Guertin Rouyn Que \$3,571, B J Gulak Lloydminster Sask \$2,594, E J Gunn Regina Sask \$2,043, D G Haig Midland Ont \$2,799, S E Halyk Saskatoon Sask \$49,825, J G Hardwick Kelowna BC \$27,400, H R Hart Brockville Ont \$9,310, R Harvey Alma Que \$9,873, H B Heath Nanaimo BC \$4,303, G D Hill Estevan BC \$3,321, J T Hogan Kingston Ont \$22,265, D A Hogarth New Westminster BC \$5,054, Hope Heinrich and Hansen Prince George BC \$90,704, K J Husband New Westminster BC \$141,704, R W Jacobs Surrey BC \$9,104, L J Johnson Camrose Alta \$6,805, R Joliceur Ville St George de Beauce Que \$15,947, L Jolin Waterloo Que \$7,614, Jones Branson Emery and Carfra Victoria BC \$78,323, I B Kay Grande Prairie Alta \$10,008, J P Kennedy Bridgewater NS \$2,612, J D Koch Regina Sask \$20,131,

## NATIONAL HEALTH AND WELFARE—Continued

D K Krueger Swift Current Sask \$11,212, S Kyba Yorkton Sask \$6,538, G Lacoursiere Trois Rivières Que \$13,097, A T Lacavera Welland Ont \$27,691, R Lafontaine Salaberry de Valleyfield Que \$14,025, G Laforest Rivière du Loup Que \$10,325, T J Lally Belleville Ont \$4,406, J R Landry New Carlisle Que \$4,986, R Landry Shawinigan Que \$9,839, W B Lane Picton Ont \$3,720, J E Lang Kitchener Ont \$80,843, P Lang Kitchener Ont \$2,606, G Lapointe Toronto Ont \$2,251, C H Larson Kelowna BC \$7,140, D Lavallee Shawville Que \$2,100, A J LeBlanc Port Hawkesbury NS \$3,169, A A LeBouthillier Caraquet NB \$2,271, J C Lee Chilliwack BC \$33,389, Lewis Day Sparkes Cook and Sheppard St John's Nfld \$49,786, M J Lewis Hamilton Ont \$30,658, E R Lovekin Newcastle Ont \$3,044, A A MacBain Niagara Falls Ont \$18,594, G B MacDonald Summerside PEI \$18,205, H J MacDonnell New Glasgow NS \$10,452, C F MacKewn London Ont \$12,619, J A MacLellan Kentville NS \$11,035, N R MacLeod Summerside PEI \$3,070, D B MacNamara Calgary Alta \$46,964, F R MacNaughton Wetaskiwin Alta \$8,476, J B D Malone Fredericton NB \$39,225, P Maltais Hauterive Que \$5,389, Maranger Horeck Edmonstone and Thomas Sudbury Ont \$64,602, L Maraskas Belleville Ont \$9,410, Martin Easton Woolridge and Poole Corner Brook Nfld \$25,571, B Matheson St Catharines Ont \$3,658, W R Matheson Regina Sask \$45,631, C Matthews Grand Falls Nfld \$34,338, B Matwchuk Kapuskasing Ont \$10,333, C E McCartney Hagersville Ont \$6,106, J F McCartney Thunder Bay Ont \$6,595, D B McChesney Newmarket Ont \$16,150, R G McCuaig London Ont \$9,764, McInnes and McEwen Morrisburg Ont \$5,172, A A McNab Renfrew Ont \$4,374, E G McNeely Oshawa Ont \$2,135, W W Meldrum Sackville NB \$2,641, Metropolitan Toronto Police Toronto Ont \$2,846, Michaud LeBlanc Robichaud and Deschenes Boutouche-Kent NB \$3,887, E R Millette Pembroke Ont \$14,166, C Misener Stratford Ont \$11,752, G M Morrison Lethbridge Alta \$8,214, R J Murphy Oshawa Ont \$28,062, A P Nasmith Nanapanoe Ont \$2,939, T Nemetz Richmond BC \$16,954, B R Newell Kingston Ont \$5,326, G E Noble North Battleford Sask \$4,886, J H Odishaw Edmonton Alta \$18,454, M J O'Connor Victoria BC \$2,090, G L Ouellet Chibougamau Que \$2,943, C M Ozirny Melville Sask \$4,071, L Paquin Montmagny Que \$5,099, A G Park Calgary Alta \$51,033, B N Patel Fernie BC \$7,393, Pearlman and Lindholm Victoria BC \$37,212, C M V Pensa London Ont \$9,990, P W Perras Oakville Ont \$5,358, G Pettigrew Sept-Îles Que \$42,887, R Pidgeon Gaspé Que \$3,207, I C Pink Yarmouth NS \$2,335, R E Pritchard Huntsville Ont \$4,794, J L Provencer Victoriaville Que \$4,667, Provincial Judges Court Reporters Calgary Alta \$4,652, Purnell and Brien Saint John NB \$32,871, Ratelle Ratelle and Sylvestre Joliette Que \$6,610, P L Raymond Exeter Ont \$13,897, J J Richard Bathurst NB \$3,613, Roberge and Durand Sherbrooke Que \$2,666, M R Robertson Burns Lake BC \$4,586, R M Rogers Digby NS \$3,649, K F Ross Chatham Ont \$21,735, G Roy St. Jean Que \$12,877, J M Roy Mont-Laurier Que \$5,126, P V Ruddell Cornwall Ont \$6,220, R W Rutherford Penticton BC \$25,336, M J Ryan North Sydney NS \$22,594, R Salhany Owen Sound Ont \$14,882, E D Scarlett Langley BC \$14,958, A Schwartz Grand Falls Nfld \$2,188, J E Scullin St Stephen NB \$4,357, S J Shabbits Nanaimo BC \$16,988, Sheppard Sheppard MacIntosh and Harlow Simcoe Ont \$3,846, Sheriff Judicial District of York Toronto Ont \$2,517, A M Shkuratoff Quesnel BC \$3,896, W G Sirman Nanapanoe Ont \$3,176, H A Slade North Vancouver BC \$4,370, D C Smith Guelph Ont \$35,196, M F Smith Penticton BC \$40,809, D Sorochan Vancouver BC \$36,157, D L Sperry Trail BC \$4,926, J M Sterling Campbell River BC \$2,592, S D Sterling Campbell River BC \$12,091, Sullivan Smith and Bigelow Victoria BC \$7,654, T R Sutherland Burlington Ont \$18,192, Swancar Compton and Shewchuk Kenora Ont \$24,590, Swinton and Company Vancouver BC \$2,141, A Sylvestre Berthierville Que \$2,420, J J Talstra Terrace BC \$10,704, J D Taylor Nanaimo BC \$22,725, J M C Thain Regina \$4,640, J J Threlfall Burnaby BC \$8,450, P M Thompson Campbell River BC \$28,434, P M Thompson Brantford Ont \$13,550, S M Tick Hamil-

ton Ont \$19,749, D J Tilley Edmonton Alta \$8,170, R J Tingley Campbellton NB \$5,673, L W Topham West Vancouver BC \$8,798, R G Treleven Nipawin Sask \$6,878, G Tremblay Matane Que \$4,634, J Turcotte Jonquière Que \$13,070, C H Vaillancourt Sault Ste Marie Ont \$25,224, D C Valair Dawson Creek BC \$8,313, Vanderburgh Scott and D'Arcy Williams Lake BC \$18,251, D L Varey Kitchener Ont \$17,600, J Viens Amos Que \$13,840, C G Virtue Lethbridge Alta \$13,642, A W Watchorn New Westminster BC \$8,718, Williams Daive and Company Duncan BC \$2,738, J E Wilson Perth Ont \$4,152, T M Wood Bracebridge Ont \$7,612, R S Woods Hinton Alta \$3,089, F R Woolridge Corner Brook Nfld \$3,151, G J Young Bathurst NB \$2,681, D A Zack Richmond BC \$3,278, W Zimmerman Hamilton Ont \$18,419.

*Management Consultant Contract Research \$381,204*—Anderson Kirkpatrick Shaw Montreal Que \$53,032, Allan Baker Ottawa Ont \$2,500, Dr G Barnes Ottawa Ont \$8,800, G Bell Toronto Ont \$6,000, L H Bowen Toronto Ont \$3,600, I Brown Ottawa Ont \$2,640, P A Brown Edmonton Alta \$3,000, J Burgess Ottawa Ont \$2,200, D Campbell Ottawa Ont \$4,000, Canada Health Survey Ottawa Ont \$11,706, Canadian Public Health Association Ottawa Ont \$2,500, G Carroll Ottawa Ont \$4,500, Centre for Policy Research New York City NY USA \$3,050, Company 287439 Ontario Ltd Almonte Ont \$17,600, A Demirjian Montreal Que \$20,250, D Drader Ottawa Ont \$3,000, Elliott Research Corporation Ltd Toronto Ont \$4,260, W Filstead Chicago Ill USA \$3,000, H V Gamberg Halifax NS \$4,150, A Goard Vancouver BC \$3,300, Government of Canada—Statistics Canada Ottawa Ont \$5,000, S Gummer Ottawa Ont \$4,500, M A Harris Ottawa Ont \$6,540, Dr G K Jarvis Edmonton Alta \$12,814, Dr M Jette Ottawa Ont \$3,250, M Krawczyk Ottawa Ont \$4,879, W M C Lam Cambridge Mass USA \$2,500, F Landry Ottawa Ont \$2,480, Dr H Lehmann Montreal Que \$2,400, L Levi Ottawa Ont \$7,113, D C H Ley Toronto Ont \$5,000, D P Loshak Ottawa Ont \$3,669, K Low Calgary Alta \$3,000, M MacConaill Hull Que \$2,000, B Naegele Ottawa Ont \$4,100, P Pieper Ottawa Ont \$4,800, R O Pihl Montreal Que \$2,250, J Pool Ottawa Ont \$4,950, A Randall Ottawa Ont \$2,520, J C Rankin Toronto Ont \$3,500, D Riedel Ottawa Ont \$4,000, M K Rombout Ottawa Ont \$11,550, E A Rosenblatt Toronto Ont \$5,500, J Rossi Des Plaines Ill USA \$3,000, L Schweizer Ottawa Ont \$6,300, F Shaw Montreal Que \$9,000, M Shookner Toronto Ont \$7,600, University of Lethbridge Lethbridge Alta \$4,000, E Vallee Montreal Que \$10,200, E Wotton Toronto Ont \$2,500, A Yabrov Don Mills Ont \$5,000, T Zujewskij Ottawa Ont \$11,360.

*Motion Picture Production and Distribution \$42,510*—Government of Canada—National Film Board Montreal Que \$42,510.

*Photography Services \$65,770*—Anderson Kirkpatrick Shaw Montreal Que \$3,732, Government of Canada—National Film Board Montreal Que \$59,611.

*Programming Services \$1,725*—Comshare Ltd Rexdale Ont \$3,750, Quasar Systems Ltd Ottawa Ont \$8,975.

*Professional and Technical Health Services \$16,416.*

*Scientific Services \$752,545*—Alcohol and Drug Problems Institute Charlottetown PEI \$5,000, Alcoholism Foundation of Manitoba Winnipeg Man \$3,000, Association of Official Analytical Chemists Washington DC USA \$19,800, Bio Research Laboratories Ltd Pointe Claire Que \$28,618, Bio Systems Environment Consultants Guelph Ont \$13,792, Dr I T Borda London Ont \$10,000, Canadian Council on Smoking and Health Ottawa Ont \$2,000, Canadian Facts Co Ltd Ottawa Ont \$26,650, Canadian Gallup Poll Ltd Toronto Ont \$7,700, Canadian Public Health Association Ottawa Ont \$13,000, Canadian Society of Clinical Chemists Ottawa Ont \$5,000, Centre for the Advancement of Justice and Community



## NATIONAL HEALTH AND WELFARE—Continued

Relations London Ont \$10,000, Centre for Policy Research New York City NY USA \$2,050, City of Edmonton Health Department Edmonton Alta \$2,100, Co 287439 Ontario Ltd Almonte Ont \$4,400, Comstat Consulting Services Ltd Ottawa Ont \$24,065, Education Health Environment Ottawa Ltd Ottawa Ont \$27,825, Elliott Research Corporation Toronto Ont \$6,216, Epidemiologic Research Associates New York City NY USA \$5,000, Ian W French and Associates Ltd Claremont Ont \$15,132, Government of Canada—National Defence Ottawa Ont \$2,285, National Research Council Ottawa Ont \$17,721 and Statistics Canada Ottawa Ont \$16,085, Human Services Research and Consulting Ltd Calgary Alta \$8,500, Info Results Ltd Weston Ont \$5,000, International Environmental Consultants Ltd Islington Ont \$62,338, Interscience Research Services Inc Vancouver BC \$2,000, K Klassen Ottawa Ont \$6,980, Market Facts of Canada Ltd Toronto Ont \$8,000, Ontario Research Foundation Mississauga Ont \$23,044, Ottawa Civic Hospital Ottawa Ont \$6,225, Price Waterhouse Associates Ottawa Ont \$3,600, Dr H Starkey Montreal Que \$6,000, Thompson Lightstone and Co Ltd Toronto Ont \$9,800, Total Market Index Ltd Toronto Ont \$4,400, Traffic Injury Research Foundation of Canada Ottawa Ont \$18,892, University of: Acadia Wolfville NS \$36,000, Alberta Edmonton Alta \$7,620, British Columbia Vancouver BC \$45,240, Brock St Catharines Ont \$10,800, Calgary Calgary Alta \$9,700, Lethbridge Lethbridge Alta \$7,950, Manitoba Winnipeg Man \$2,500, McGill Montreal Que \$43,000, McMaster Hamilton Ont \$11,000, Memorial St John's Nfld \$12,700, Montreal Montreal Que \$30,000, Ottawa Ottawa Ont \$35,000, Queen's Kingston Ont \$12,470, Toronto Toronto Ont \$33,675 and Waterloo Waterloo Ont \$5,000.

*Secretarial and Office Services \$401,532*—Advanced Computer Concepts Ottawa Ont \$9,819, Barbara's Office Personnel Ottawa Ont \$15,184, H V Chapman and Associates Ottawa Ont \$11,373, Robert Cleroux Ottawa Ont \$2,155, Government of Newfoundland St John's Nfld \$2,247, Harrington Personnel Ottawa Ont \$39,347, Industrial Overload Quebec Inc Ottawa Ont \$3,841, Miss 500 Ottawa Ont \$123,619, Office Overload Ottawa Ont \$38,097, Ottawa-Hull Bilingual Personnel Ottawa Ont \$27,568, Ottawa Key-punch Service Ottawa Ont \$3,249, Personnel Pool Temporary Office Services Ottawa Ont \$95,507, Province of Manitoba—Department of Health and Social Development Winnipeg Man \$2,070.

*Security Services \$281,340*—British Columbia Corps of Commissioners Vancouver BC \$24,194, Canadian Corps of Commissioners Ottawa Ont \$211,218, General Protection Co Ltd Ottawa Ont \$16,201, Nepan Protective Service Ottawa Ont \$2,908, Reliable Sentry Service Toronto Ont \$17,707, Universal Investigation Ltd Ottawa Ont \$6,134.

*Other Types of Services \$11,835*—Government of Canada—Atomic Energy of Canada Ltd Ottawa Ont \$2,774.

## HEALTH CARE PROGRAM

*Accounting Services \$622,660*—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$622,660.

*Consultant Services \$145,100*—Canadian Public Health Association Ottawa Ont \$46,740, Robert J Beck Montreal Que \$14,280, Adga Ltd Ottawa Ont \$11,250, Integrated Health Services Ottawa Ont \$9,900, John K Clayton Burlington Ont \$6,000, F Fiksel Montreal Que \$5,400, J M Jaffey Toronto Ont \$5,100, R Bromiley Ottawa Ont \$3,250, Association of Canada Community Colleges Ottawa Ont \$3,160.

*Data Processing Services \$92,359*—Systems Dimensions Ltd Ottawa Ont \$68,947, Southam Business Publication Ltd Don Mills Ont \$7,363, I P Sharp Associates Ltd Toronto Ont \$3,805, Canadian

General Electric Co Ottawa Ont \$2,599, Revenue Taxation Ottawa Ont \$5,907.

*Educational and Training Services \$27,385*—Government of Canada—Public Service Commission Ottawa Ont \$14,137, Berlitz School of Languages Ottawa Ont \$3,036.

*Hospitality Services \$11,016*—Government of Canada—Public Works Ottawa Ont \$5,444.

*Membership Fees \$6,572.*

*Motion Pictures Production & Distribution \$24,350*—National Film Board Ottawa Ont \$23,840.

*Other Types of Services \$2,182.*

*Secretarial and Office Services \$70,852*—The 500 Ottawa Ont \$44,954, Office Overload Ottawa Ont \$12,239, Harrington Personnel Ottawa Ont \$4,191, H V Chapman Toronto Ont \$7,754, Personnel Pool Ottawa Ont \$5,462.

*Translation Services \$8,903*—International Simultaneous Translators Montreal Que \$2,243, H R Bloom Ottawa Ont \$2,007.

## FITNESS AND AMATEUR SPORT PROGRAM

*Accounting Services \$20,900*—Government of Canada—Supply and Services Ottawa Ont \$18,560, National Sport and Recreation Centre Inc Vanier Ont \$2,400.

*Advisory Services \$8,000*—Claude Bertrand Montreal Que \$8,000.

*Consultant Services \$743,621*—Eric Atkinson Ste Foy Que \$4,300, Judith Baillie Montreal Que \$3,000, Balmer Crapo and Associates Waterloo Ont \$28,320, Gerry Beaudry Hull Que \$4,500, Dr Stanley Brown Vancouver BC \$3,500, Canadian National Exhibition Toronto Ont \$4,398, Dr Martin Collis Victoria BC \$8,000, Richard Dean Ottawa Ont \$7,440, Roger Dion Ottawa Ont \$3,100, Fraser and Otton Ottawa Ont \$6,300, Dr Richard Hindmarch Vancouver BC \$6,600, Dr Maurice Jette Ottawa Ont \$3,000, Pierre Lahaie Gatineau Que \$4,400, Dr Hughes Lavallée Ottawa Ont \$2,000, L J D'Amore and Associates Montreal Que \$8,300, Raymond Marier Hull Que \$3,000, Dr Gregg McKelvey Ottawa Ont \$17,000, National Sport and Recreation Centre Inc Vanier Ont \$62,100, Public Media Inc Montreal Que \$29,801, Quaser Systems Ltd Ottawa Ont \$7,000, Government of Canada—Statistics Canada Ottawa Ont \$307,834, Matthew Teitelbaum Toronto Ont \$4,400, University of Ottawa Ottawa Ont \$9,450 and Waterloo Waterloo Ont \$11,150, Gordon Sid Young Alta Lake BC \$3,536.

*Data Processing Services \$29,292*—Dataline Systems Ltd Toronto Ont \$26,955.

*Education and Information Services \$170,507*—Fedor Inc Montreal Que \$16,876, Frederick Stevenson Ottawa Ont \$5,983, Government of Canada—National Film Board Ottawa Ont \$99,262, National Sport and Recreation Centre Inc Vanier Ont \$28,446, Sunset Productions Inc Montreal Que \$5,000, Superior Screens Ltd Hamilton Ont \$2,649, Ted Grant Photography Ottawa Ont \$3,600.

*Educational Training Services \$11,413*—Government of Canada—Public Service Commission Ottawa Ont \$4,948.

*Hospitality Services \$29,361*—Government of Canada—Privy Council Office Ottawa Ont \$2,412, Ville de Montreal Montreal Que \$5,519.

*Management Consultants and Contract Research \$2,662*—Government of Canada—Supply and Services Ottawa Ont \$2,662.



## NATIONAL HEALTH AND WELFARE—Continued

*Photography Services* \$10,153—National Sport and Recreation Centre Inc Vanier Ont \$10,153.

*Protection Services* \$24,069—Pinkertons of Canada Ltd Montreal Que \$22,560.

*Secretarial and Office Services* \$233,663—Miss 500 Montreal Que \$10,964, Personnel Pool Ottawa Ont \$204,558, Victor Temporaries Cambridge Ont \$14,606.

*Translation Services* \$18,093—Government of Canada—Secretary of State Ottawa Ont \$10,641, International Simultaneous Translation Montreal Que \$2,999.

*Other Types of Services* \$2,759.

## INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

*Accounting Services* \$656,259—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$650,580.

*Advisory Services* \$182,714—L Adams Toronto Ont \$4,320, M Adamson Ottawa Ont \$3,600, R Banta Ottawa Ont \$8,910, M Beaubien Ottawa Ont \$5,609, L Bosner Ottawa Ont \$4,410, Canadian Association of the Deaf Richmond Hill Ont \$15,000, Evalucan Calgary Alta \$6,289, Government of Canada—Public Service Commission Ottawa Ont \$2,414, D Johnston Burlington Ont \$2,000, J McDonald Ottawa Ont \$3,585, DE McDowell Ottawa Ont \$2,700, B Morrison Ottawa Ont \$5,445, JG Parsons Toronto Ont \$10,700, O Rheume Notre-Dame des Laurentides \$3,860, Seminar Steering Committee Toronto Ont \$5,000, P H Stehelin Halifax NS \$2,400, S Sutton Ottawa Ont \$10,350, University of Alberta Edmonton Alta \$2,373 and Simon Fraser Burnaby BC \$15,561, Z Vigod Ottawa Ont \$5,110, R Watson Ottawa Ont \$12,870, D Zarski Ottawa Ont \$28,425.

*Consultant Services* \$120,116—T Blake Ottawa Ont \$24,897, R A Blunt Thornhill Ont \$10,575, G Hart Toronto Ont \$15,600, P Harwood Ottawa Ont \$4,200, I Jarvis Ottawa Ont \$2,596, M Kurz Stanford Cal USA \$6,176, J N Lavier Ottawa Ont \$17,806, Leetham Simpson Ltd Montreal Que \$5,850, S M Keller Ottawa Ont \$10,762, N Morgan Ottawa Ont \$9,680, Systems Approach Ltd Ottawa Ont \$3,934, Government of Canada—Statistics Canada Ottawa Ont \$4,291.

*Data Processing Services* \$2,824,176—Commerce Optimisation Services Ltd Don Mills Ont \$4,547, Dataline Systems Ltd Toronto Ont \$386,249, Elan Data Makers Vancouver BC \$3,636, Société des Mathématiques Appliquées Inc Montréal Qué \$18,469, IP Sharp Associates Ltd Toronto Ont \$7,576, Government of Canada—National Revenue Ottawa Ont \$17,373 and Supply and Services Ottawa Ont \$2,036,360.

*Educational Training Services* \$161,649—Benedictines of Westminster Abbey Mission City BC \$4,200, Government of Canada—Public Service Commission Ottawa Ont \$79,704, Manressa Jesuit Spiritual Renewal Center Pickering Ont \$7,235.

*Exhibition and Display Charges* \$6,823—Challier Design Consultants Ltd North Vancouver BC \$5,320.

*Film Production Services* \$202,402—Government of Canada—National Film Board Ottawa Ont \$200,912.

*Management Consultant Services* \$145,172—L Archambault Ottawa Ont \$5,962, R H Blue Ottawa Ont \$4,950, W D Brust Ottawa Ont \$2,910, Cyberna Ltd Montreal Que \$4,900, B Evans Ottawa Ont \$23,550, W H Getz Ottawa Ont \$4,987, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont \$13,300, Z S Hanczyk Ottawa Ont \$5,000, R A Lacerte et

Associés Montréal Qué \$41,080, Leetham Simpson Ltd Montreal Que \$12,850, B W Mellor Ottawa Ont \$15,345, Thorne Riddell Ottawa Ont \$4,900.

*Medical Fees—Specialists and Consultants* \$110,383—E Acres Ottawa Ont \$20,670, O Hoffman Ottawa Ont \$21,330, C Pace Ottawa Ont \$16,950, H Rosenberg Ottawa Ont \$25,370, H Sellers Ottawa Ont \$4,380, J Wiebe Ottawa Ont \$20,290.

*Membership Fees* \$26,211—Information Ltd Ottawa Ont \$9,500, International Union of Family Organizations Paris France \$10,095.

*Micro Filming Services* \$90,297—Government of Canada—Supply and Services Ottawa Ont \$90,297.

*Physicians and Surgeons, Fee for Services basis* \$264,238—Associates in Psychiatry Toronto Ont \$2,364, Sunnybrook Hospital Toronto Ont \$2,862, Workmen's Compensation Board Toronto Ont \$11,661.

*Secretarial and Office Services* \$277,496—Barbara's Personnel Ottawa Ont \$24,916, H V Chapman and Associates Limited Toronto Ont \$11,033, DGS Group Ottawa Ont \$9,894, Dot Personnel Services Toronto Ont \$9,727, Harrington Personnel Ottawa Ont \$11,589, The 500 Ottawa Ont \$45,273, Manpower Ottawa Ont \$2,958, Office Overload Ottawa Ont \$32,948, and Toronto Ont \$8,579, Personnel Pool Temporary Office Services Ottawa Ont \$96,800, Portage Personnel Ltd Hull Que \$8,136, Stacey Personnel Ottawa Ont \$6,809.

*Security Services* \$84,375—Canadian Corps of Commissioners Québec Qué \$52,969, Toronto Ont \$28,854 and Winnipeg Man \$2,215.

*Services Rendered by District and Local Offices of the Canada Pension Plan* \$225,000—Government of Canada—Canada Pension Plan Ottawa Ont \$225,000.

*Storage and Warehousing Services* \$2,841.

*Technical Services* \$27,188—Government of Canada—Public Works Toronto Ont \$4,612 and Supply and Services Ottawa Ont \$22,576.

*Welfare Services* \$27,770—AI Derby Vancouver BC \$2,289.

*Other Types of Services* \$361,512—Ottawa Key punch Services Ottawa Ont \$2,616, C R O P Inc. Montreal Que \$9,998, Government of Canada—Statistics Canada Ottawa Ont \$304,500.

## Medical Research Council

*Consulting Services* \$34,322—Dean's Trust Account Queen's University Kingston Ont \$2,500; F C Fraser Montreal Que \$2,500; J Inglis Kingston Ont \$2,500; N Kalant Montreal Que \$2,500, D S Layne Ottawa Ont \$4,000, T A Leeson Edmonton Alta \$2,500, C R Marchand Montréal Qué \$2,500, D M Robertson Kingston Ont \$2,500, A R Ronald Winnipeg Man \$2,500, R Sheinin Toronto Ont \$2,500, P Snure Ottawa Ont \$2,822, J H Spencer Montreal Que \$2,500, H E Taylor Ottawa Ont \$2,500.

*Education Training Services*—Government of Canada—Public Service Commission—Staff Development Branch (Bilingual Training) Ottawa Ont \$14,324.

*Security Services*—Canadian Corps of Commissioners Ottawa Ont \$2,562.

*Engineering Services*—Government of Canada—Public Works—All-en's Maintenance \$2,690.

*Other Types of Services* \$31,633.

## NATIONAL HEALTH AND WELFARE—Concluded

## Status of Women

## STATUS OF WOMEN PROGRAM

## Office of the Coordinator

*Miscellaneous Services \$7,093*—Decision Marketing Research Limited Toronto Ont \$7,093.

*Typing, Clerical and Stenographic Assistance \$6,006*—Selective Temporary Placements (Ottawa) Ltd Ottawa Ont \$6,006.

*Other Types of Services \$10,790.*

## Advisory Council

*Miscellaneous Services \$47,326*—Mary George Toronto Ont \$3,075, Diane Langevin Ottawa Ont \$3,000, Donelan Productions Ottawa Ont \$15,861, J V McFadden Ottawa Ont \$4,660, Mary Pearson Ottawa Ont \$10,050, Standex Cap Rouge Quebec \$4,790, Diane Thibault Orleans Ont \$2,500, International Simultaneous Translation Montreal Que \$3,390.

*Training and Educational Services \$7,162*—Government of Canada—Public Service Commission/Bureau of Staff Development and Training Ottawa Ont \$7,162.

*Other Types of Services \$26,163.*

## NATIONAL REVENUE

## Customs and Excise

*Accounting Services \$89,946*—Government of Canada—Supply and Services Ottawa Ont \$89,946.

*Appraisal and Valuation of Property \$2,373*—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$2,373.

*Armoured Car Services \$6,914*—Brinks Canada Limited Montreal Que \$5,046.

*Artwork \$40,833*—A P H Limited Ottawa Ont \$13,247, Bytown Graphics Richmond Ont \$2,580, Creative Generation Toronto Ont \$4,430, John Ball Graphic Arts Limited Ottawa Ont \$3,451, Rolly Productions Ottawa Ont \$15,121.

*Awards to Informants \$16,200.*

*Communication and Telephone Answering Services \$2,726.*

*Data Processing Services \$1,654,860*—Data Crown Limited Willowdale Ont \$3,921, Dominion Computer Ottawa Ont \$10,943, Government of Canada—National Revenue—Taxation Ottawa Ont \$1,307,762, Supply and Services Ottawa Ont \$7,528 and Transport Ottawa Ont \$59,572, I B M Canada Limited Don Mills Ont \$60,908, Katarcd Systems Limited Ottawa Ont \$2,753, Office Overload Ottawa Ont \$66,694, Quantum Information Resources Limited Que \$3,531, L Sturm Oklahoma City Okla USA \$3,715, Systems Dimensions Limited Ottawa Ont \$61,935, Systemhouse Limited Ottawa Ont \$44,796, Tesdata Systems Toronto Ont \$14,959.

*Designs and Displays \$21,159*—Government of Canada—Canadian Government Expo Centre Ottawa Ont \$21,159.

*Health Units and Nursing Counselling Services \$57,872*—Government of Canada—National Health and Welfare Ottawa Ont \$57,872.

*Hospitality Services \$9,885*—Government of Canada—External Affairs Ottawa Ont \$5,177.

*I D I S C Secretariate \$12,507*—Government of Canada—Transport Ottawa Ont \$12,507.

*Legal Services \$148,760*—Birks Jewellers Quebec Que \$2,763, Burchell MacDougall and Gruchy Truro NS \$3,087, Cefer Designs Limited Vancouver BC \$2,561, M E Cook Vancouver BC \$5,454, Government of Canada—Justice Ottawa Ont \$11,304 and Royal Canadian Mounted Police Ottawa Ont \$9,316, H Forth and Company Limited Toronto Ont \$5,671, Hendrie and Company Limited Toronto Ont \$2,214, P J Kuker Windsor Ont \$6,013, R G Lush Oakville Ont \$2,789, Lutz and Company Calgary Alta \$2,155, McPherson Prince Geddes and Clements Windsor Ont \$15,569, Pearlman and Lindholm Victoria BC \$3,182, G Roy St Jean Que \$2,053, Zimmerman Rayner and Bartkin Hamilton Ont \$13,641.

*Membership Fees \$2,111.*

*Messenger Service \$3,912*—Northern Messenger Limited Calgary Alta \$2,154.

*Office Services \$164,567*—Accélération Personnel Quebec Que \$6,388, Les associés Marie Selick Limitée Montreal Que \$14,060, Industrial Overload Montreal Que \$2,861, Office Overload Montreal Que \$37,832; Ottawa Ont \$18,209 and Winnipeg Man \$2,114, Personnel Pool Ottawa Ont \$25,816, Prestige Mailing Systems Limited Ottawa Ont \$9,082, Quantum Montreal Que \$18,943, Quantum Mag Services Limited Montreal Que \$6,423, Selective Placements Ottawa Ont \$2,056, L'Univers de la femme Limitée Montreal Que \$4,652.

*Photographic Services \$12,729*—Government of Canada—National Film Board Montreal Que \$10,961.

*Professional Consultant and Lecture Fees \$280,504*—Algonquin College Ottawa Ont \$2,100 D Arbuckle Ottawa Ont \$4,987, Bijouterie Giroux St Jerome Que \$3,952, J C Neville Ottawa Ont \$2,116, Commission Scolaire Régionale de l'Outaouais Hull Que \$21,465, Currie Coopers and Lybrand Limited Montreal Que \$6,147, L A Deblois Ottawa Ont \$4,952, J Fawcett Ottawa Ont \$3,378, Fraser and Otton Ottawa Ont \$19,839, General Behavior Systems Incorporated Willowdale Ont \$19,592, Government of Canada—Public Service Commission Ottawa Ont \$48,318 and Supply and Services Ottawa Ont \$91,784, R Howarth Ottawa Ont \$9,987, Price Waterhouse and Associates Ottawa Ont \$18,871, Stimler Associates Moorestown NJ USA \$4,639, J G Wilson Ottawa Ont \$3,548, University of Moncton Moncton NB \$9,396.

*Protection Services \$385,470*—Canadian Corps of Commissionaires Saint John NB \$3,214; Montreal Que \$82,542; Ottawa Ont \$28,480 and Toronto Ont \$8,415, Government of Canada—Post Office Ottawa Ont \$8,237, Grant Security Services Limited Ottawa Ont \$11,496, Pankhurst Security Toronto Ont \$16,800, St Regis Band Council Cornwall Ont \$125,350.

*Scientific Services \$2,425*—Chemical Abstract Services Columbus Ohio USA \$2,425.

*Special Cleaning Services \$121,865*—B Amos Abercorn Que \$3,195, M Banick Minton Sask \$3,600, O Benes Sprague Man \$3,000, Genie's Janitorial Service Rykerts BC \$3,902, N Godreau Grand Falls NB \$4,286, I Hancock East Pinnacle Que \$2,082, F Lessard Glen Sutton Que \$2,910, J D L'Heureux Daauquam Que \$2,025, C K MacRae Salmo BC \$2,130, J Makowski Emerson Man \$2,700, H Molhoek Christina Lake BC \$2,017, H Piers Rossville BC \$4,214, R Reynolds Clarenceville Que \$2,155, H P Ritchie Grand Forks BC \$2,130, E Stenson Hemmingford Que \$2,624, D Vachon Stanhope Que \$7,800, M L Waite Castellar BC \$2,017.



## NATIONAL REVENUE—Continued

*Special Investigative Services* \$76,287—Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$76,287.

*Training and Educational Services* \$513,496—Air Canada Montreal Que \$4,163, Algonquin College Ottawa Ont \$2,455, A M R International Incorporated New York City NY USA \$2,999, Berlitz School of Languages Ottawa Ont \$3,599, Cartier Linguistic Centre Limited Hull Que \$2,160, Centre D'Immersion de Beauce St-Georges-de-Beauce Que \$171,801, Government of Canada—Public Service Commission \$99,189, Honeywell Limited Willowdale Ont \$11,989, International Personnel Management Association Ottawa Ont \$2,543, Maple Leaf Language Centre Ottawa Ont \$133,149, Professional Development Institute Ottawa Ont \$5,075, Queens Industrial Relations Kingston Ont \$2,300, Society of Industrial Accountants Hamilton Ont \$3,401, University of Toronto Toronto Ont \$2,200.

*Other Types of Services* \$16,213.

### Taxation

*Accountant Fees* \$1,047.

*Appraisals and Valuations* \$34,877—Constam Associates Ltd Don Mills Ont \$4,738, General Appraisal of Canada Ltd Toronto Ont \$3,433, Lincoln North and Co Ltd Montreal Que \$4,298, Lounsbury Realty Ltd Hamilton Ont \$6,262, Speed and Speed Ltd Halifax NS \$6,000, Touche Ross and Co Montreal Que \$4,250.

*Armoured Car Service* \$35,462—Brinks Canada Ltd Montreal Que \$27,558, Loomis Vancouver BC \$2,700, Northern Messenger Calgary Alta \$4,393.

*Building Protection Service* \$911,334—British Columbia Corps of Commissioners Vancouver BC \$60,078, Canadian Corps of Commissioners Ottawa Ont \$459,698, Dominion Electric Protection Co of Montreal Que \$5,075, Service de Sécurité de l'Estrie Enregistré Sherbrooke Que \$8,943, Grant Security Services Ltd Ottawa Ont \$376,890.

*Conference Fees* \$43,574—Canadian Tax Foundation Toronto Ont \$2,470, Institute of Chartered Accountants of Ontario Toronto Ont \$7,440, IPMA Ottawa-Hull Forum 76 Ottawa Ont \$3,400.

*Consulting Service* \$407,170—Leslie Balough Ottawa Ont \$18,333, Bonaventure Design and Programming Ottawa Ont \$43,380, W J Brannen Ottawa Ont \$3,400, C N Brennan Ottawa Ont \$8,494, Canadian Management Centre Montreal Que \$9,333, Consolidated Computer Inc Don Mills Ont \$2,052, Coopers and Lybrand Toronto Ont \$3,274, Digital Methods Ottawa Ont \$4,086, Bruce Donnelly Ottawa Ont \$29,020, H M Epstein Burlington Ont \$9,188, Fair Isaac and Co San Rafael Cal USA \$3,500, Government of Canada—Public Works Ottawa Ont \$64,801, IBM Canada Ltd Don Mills Ont \$51,250, Informatics Educational Ltd Oakville Ont \$32,000, Intellitech Canada Ottawa Ont \$2,750, International Surveys Ltd Montreal Que \$30,530, D P Nova Consulting Services Ottawa Ont \$8,000, Stikeman Elliott Roberts Toronto Ont \$3,840, Systems Approach Ltd Ottawa Ont \$2,885, J Vicq Saskatoon Sask \$5,000.

*Court Costs* \$20,202—Government of Canada—Justice Ottawa Ont \$4,242 and Supply and Services Ottawa Ont \$2,125.

*Court Reporters Fees and Expenses* \$38,056—Allwest Reporting Ltd Vancouver BC \$2,107, Jean Fleisig Toronto Ont \$11,892, Government of Canada—Justice Ottawa Ont \$2,558, Nethercutt and Co Ltd Toronto Ont \$5,290, Office of the Court Reporters of Alberta Calgary Alta \$4,799, Official Court Reporters Penitentiary BC \$4,452.

*Credit and Personnel Reports* \$20,277—Equifax Services Ltd Toronto Ont \$7,960, Teela Abstract Ltd Toronto Ont \$5,659.

*Data Processing Services* \$136,974—Canadian Data Vancouver BC \$2,327, Government of Canada—Supply and Services Ottawa Ont \$3,177, IBM Canada Ltd Don Mills Ont \$6,067, Systems Dimensions Ltd Ottawa Ont \$142,895.

*Laundry Services* \$461.

*Legal Agents Fees* \$652,435—Balfour Moss and Milliken Regina Sask \$7,407, Barrett and Lally Belleville Ont \$6,562, Beach Cancellara Greenbaum Lackie and Hepburn Toronto Ont \$11,816, Bird Coleman Lacroix and Nesbitt Duncan BC \$6,556, Black Brown and Illingworth Thunder Bay Ont \$4,627, Blais Gagnon and Allard Drummondville Que \$3,042, Borkovitch and Borkovitch Hamilton Ont \$4,529, Remillard Boily Quebec Que \$4,907, G H Bouchard Dolbeau Que \$2,897, Robert C Bryson Kitchener Ont \$2,340, Campbell and Lea Charlottetown PEI \$4,065, Irwin B Carson Prince Albert Sask \$2,934, Chiasson and Tremblay Bathurst NB \$3,130, Collicutt Maier and Co Revelstoke BC \$3,129, Cooper and Lindsay Associates Creston BC \$2,095, Coulombe Fecteau Bouchard Sherbrooke Que \$2,959, Cox and Goss Calgary Alta \$13,711, Cusinato and Gatti Windsor Ont \$2,996, Daley Black Moreira and Piercey Halifax NS \$5,627, Davies Baker and Co Chilliwack BC \$3,696, Davis and Co Vancouver BC \$4,785, Davidson and Co Vernon BC \$2,930, Doig Bailey Procevat McLean and Greenbank Burnaby BC \$2,374, Edwards Edwards and Edwards Burnaby BC \$7,509, Eirikson Husband New Westminster BC \$10,406, Findlay and Hook Kenora Ont \$2,100, Forget Rochon and Prevost St Jerome Que \$3,846, Furlong and Furlong Windsor Ont \$3,576, Jean-Baptiste Gauthier Jonquiere Que \$3,772, Gauthier Poulin Theriault Lee Ste Foy Que \$3,459, Goodwin Deblois and Associates Quebec Que \$6,662, Graham and Co Cranbrook BC \$5,413, Greer and Sproule Nanaimo BC \$7,830, Griffen and Pensa London Ont \$2,870, Halvorsen Scheibel Regina Sask \$3,017, R Harvey Alma Que \$2,454, Hogarth Oliver Hughes and Drabik New Westminster BC \$4,674, Hope Heinrich and Hansen Prince George BC \$8,747, Houghton and Co Kamloops BC \$14,797, Louis Jolin Waterloo Que \$4,137, Kinsman and Co Penitentiary BC \$3,573, Koch Bertram and Scrivens Regina Sask \$2,363, Richard R Kosterki Burlington Ont \$3,922, G J Kraft Winnipeg Man \$3,740, Lacroix Routhier Bouchard Hauteville Que \$3,745, Irwin E Lampert Moncton NB \$4,820, Lang Michener Cranston Farquharson and Wright Toronto Ont \$3,170, Lawson Lundell Lawson McIntosh Vancouver BC \$4,159, Leger Robic Rouleau Pichette and Richard Montreal Que \$11,803, Lewis Day Sparks and Cook St John's Nfld \$5,732, Robert G Lush Oakville Ont \$6,763, William J Major Calgary Alta \$4,067, Major Caron and Co Calgary Alta \$48,767, McCarthy and McCarthy Toronto Ont \$5,000, McGauley Barlow and Polonoff Trail BC \$2,015, McKercher McKercher and Stack Saskatoon Sask \$3,340, McMaster Minnion and Patch Montreal Que \$5,437, John C McNair Fredericton NB \$3,157, McPherson Prince and Geddes Windsor Ont \$7,317, McPherson Leslie and Tyerman Regina Sask \$2,047, A Morin Chicoutimi Que \$2,500, Owen Flood Cox and Turnham Victoria BC \$8,831, Pettigrew Landry Sept Iles Que \$2,275, Provencher Provencher Victoriaville Que \$3,048, Salloum Doak and Co Kelowna BC \$23,971, Edward D Scarlett Langley BC \$3,491, Sivertz and Brecknell Salmon Arm BC \$2,692, St Hilaire de Blois Boucher Parent Proulx et Leclerc Quebec Que \$3,013, Sullivan Mahoney and Graves St Catharines Ont \$5,211, Swinton and Co Vancouver BC \$2,492, Tessaro and Pepe Hamilton Ont \$2,326, Thompson Dorfman and Sweatman Ottawa Ont \$2,240, Thompson Stewart Stirling Campbell River BC \$2,461, L W Topham West Vancouver BC \$2,516, Stanley G Turner Princeton BC \$2,125, Vanderburgh Scott Williams Lake BC \$3,753, Verchere and Gauthier Montreal Que \$5,490, Jacques Viens Amos Que \$2,835, Virtue and Co Lethbridge Alta \$3,621, Weiler Weiler and

# **NATIONAL REVENUE—Concluded**

Maloney Quebec Que \$3,208, Walter B Williston Toronto Ont \$16,481, Lloyd H Wilson Abbotsford BC \$4,111.

**Legal Agents Expenses \$162,110**—Black Brown and Illingworth Thunder Bay Ont \$5,132, Government of Canada—Federal Court of Canada Ottawa Ont \$4,435, and Justice Ottawa Ont \$100,075, G J Kraft Winnipeg Man \$2,498, Lancelot Smith \$9,000, Major Caron and Co Calgary Alta \$7,634, Walter B Williston Toronto Ont \$2,107.

**Membership Fees \$5,848.**

**Nursing Units \$132,483**—Government of Canada—National Health and Welfare Ottawa Ont \$132,284.

**Official Hospitality \$7,173.**

**Other Services \$2,134,661**—Addressograph-Multigraph Ltd Toronto Ont \$14,451, BDC Ltd Toronto Ont \$2,285, British Columbia Corps of Commissionaires Vancouver BC \$60,838, Canadian Corps of Commissionaires Ottawa Ont \$162,764, Government of Canada—Government Photo Centre Ottawa Ont \$2,313; Public Archives Ottawa Ont \$52,424; Supply and Services Ottawa Ont \$565,219, and Unemployment Insurance Commission—Index Ottawa Ont \$1,182,114, Government of Newfoundland St John's Nfld \$3,055, Mailing and Embossing Services Toronto Ont \$2,877, MacTavish Carriers Stittsville Ont \$15,020, Jean-Luc Malherbe Ottawa Ont \$2,197, Personnel Pool Ottawa Ont \$5,732, P Stone Tracing Agency \$3,262, Teela Market Surveys Toronto Ont \$2,625, The Canada Systems Group Ltd Mississauga Ont \$20,679.

**Ownership Certificates \$488.**

**Photo Services \$16,346**—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$5,759.

**Registry Office Fees \$76,965**—The Registrar of Land Titles Edmonton Alta \$2,322, Registrar of Companies Vancouver BC \$14,594.

**Reimbursement of Tuition Fees \$245,022.**

**Sheriffs' and Bailiffs' Fees \$84,691**—Gagnon Senecal Coulombe Associates St Roch de Quebec Que \$2,281, Paul E Linteau Linteau and Miller Montreal Que \$10,016, Sheriff of the Judicial Centre of Regina Regina Sask \$25,924, Sheriffs' Office Regina Sask \$5,288.

**Training Courses \$198,232**—Algonquin College of Applied Arts and Technology Ottawa Ont \$4,210, Government of Canada—Public Service Commission Ottawa Ont \$121,853, Honeywell Ltd Willowdale Ont \$8,350, IBM Canada Ltd Don Mills Ont \$13,784, Ordre des Comptables Agréés du Quebec Montreal Que \$8,590, The Professional Development Institute Ottawa Ont \$3,255.

**Tuition Fees \$146,837**—Centre des Jeunes et de la Culture Inc Sudbury Ont \$7,973, Government of Canada—Public Service Commission Ottawa Ont \$21,760, Institute of Cultural and Linguistic Development Calgary Alta \$6,136, La Commission Scolaire Rouyn-Noranda Rouyn Que \$12,081, Laboratoire Linguistique du Quebec Quebec Que \$92,789, University of Ottawa Ottawa Ont \$4,137.

**Wheat Board Services \$1,093.**

**Other Types of Services \$92,879.**

**Office of the Administrator—Anti-Inflation Board**

**Printing and Photographic Services \$36,935**—Government of Canada—Supply and Services Ottawa Ont \$36,789.

**Accounting Services \$89,689**—Coopers and Lybrand Ottawa Ont \$2,800, Government of Canada—Supply and Services Ottawa Ont \$86,889.

**Clerical and Stenographic Services \$5,123**—The 500 Ottawa Ont \$2,214.

**Management Consulting and Contract Research \$45,863**—P A Labelle Ottawa Ont \$2,760, Government of Canada—Supply and Services Ottawa Ont \$18,615, J D MacIntosh Ottawa Ont \$5,750, E A C Amy and Sons Ltd Ottawa Ont \$9,340, R H Saunders Ottawa Ont \$2,800, D H F Black Ottawa Ont \$2,600.

**Other Business Services \$1,916.**

## **PARLIAMENT**

**House of Commons**

**Advertising Services \$6,668.**

**Clerical and Secretarial Services \$18,212**—Office Overload Ottawa Ont \$12,246, Miss 500 Ottawa Ont \$3,515, Personnel Pool Ottawa Ont \$2,010.

**Commissionaire Services \$33,264**—Canadian Corps of Commissionaires Ottawa Ont \$33,264.

**Computer Services \$113,639**—J L Systems Ltd Ottawa Ont \$113,639.

**Hospitality Services \$27,982**—J Jerome House of Commons Ottawa Ont \$20,000.

**Language Training \$10,340.**

**Laundry and Dry Cleaning Services \$22,413**—West Chemical Products Ltd Montreal Que \$2,736.

**Legislative Services \$71,845**—Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont \$19,538.

**Registration Fees \$2,450.**

**Other Types of Services \$71,690.**

**Library of Parliament**

**Other Types of Services \$53,891.**

## **POST OFFICE**

**Legal Services \$19,253**—Odette Gagnon Montreal Que \$4,476, Government of Canada—Justice Ottawa Ont \$2,743, John A Ruddy Vancouver BC \$2,046.

**Commissioners \$1,614.**

**Commercial Computer \$97,763**—A G T Data System Ltd Edmonton Alta \$27,240, C N T Telecommunications Toronto Ont \$2,000, Farranti Packard Ltd Toronto Ont \$15,587, Government of Canada—Statistics Canada Ottawa Ont \$23,518 and Supply and Services Ottawa Ont \$11,742, IBM Canada Limited Toronto Ont \$13,361, Teklogic Ltd Mississauga Ont \$2,189.

**Consulting \$556,826**—A C P Marketing Montreal Que \$2,180, ADGA Ottawa Ont \$5,090, Anthony Brian Associates Ltd Westmount Que \$4,992, T Bjarnsdson Toronto Ont \$2,135, The Canadian



**POST OFFICE—Continued**

Gallop Poll Ltd Toronto Ont \$17,600, Canadian Facts Co Ltd Toronto Ont \$17,514, CBS Graphics Inc Montreal Que \$11,597, Chapman Cohen Associates Toronto Ont \$25,000, Claude Laflamme Montreal Que \$3,748, Contemporary Research Centre Toronto Ont \$13,500, The Creative Department Inc Montreal Que \$2,039, Crop Incorporated Montreal Que \$4,998, Daniel Boisvert Chambly Que \$2,812, Daniel Delisle Charlemagne Que \$2,920, Denis Arvaisis Shawinigan Que \$2,949, Government of Canada—Supply and Services Ottawa Ont \$77,999, Desiderum Inc \$42,003, J Dilabio Ottawa Ont \$2,000, Gilles Menard Farnham Que \$5,068, Hickling Johnston Limited Toronto Ont \$13,123, J Huta Toronto Ont \$2,734, Incep Ltd Montreal Que \$5,000, Kelso Bangert & Co Incorporated San Francisco Cal USA \$2,795, Kenneth Taddeo Associates Limited Toronto Ont \$8,084, Marketing Resources Ltd Montreal Que \$4,093, Network for Developing Organizations Inc Montreal Que \$2,080, Paul R Croker & Associates Inc Kettleby Ont \$36,421, PCAM Services Verdun Que \$101,042, Pierre Desroches St Felix de Valois Que \$2,691, Price Waterhouse Associates Ottawa Ont \$50,516, P S Ross & Partners Ottawa Ont \$10,535, Telbec Montreal Que \$4,462, Towers Perrin Forster & Crosby Toronto Ont \$7,875, Triesen Kaye Associates Ottawa Ont \$38,626, Y Van Berkon Dalkeith Ont \$3,853, T C White Ottawa Ont \$3,750.

*Stamp Design \$40,459*—K Bateman Rockwood Ont \$2,078, T B Bjarnason Toronto Ont \$2,353, Burns Cooper Donahue Fleming Co Ltd Toronto Ont \$11,451, W Davis Toronto Ont \$3,211, Design Collaborative Montreal Ltd Montreal Que \$2,176, Hunt D DePederoy Toronto Ont \$2,000, Gattschalk & Ask Ltd Toronto Ont \$2,240, J Hill Toronto Ont \$2,000, J Huta Toronto Ont \$4,234, J Loubot Longueuil Que \$2,000, Perception Design Montreal Que \$3,659, R White Stroud Ont \$3,043.

*Photography \$91,492*—BED Concept & Communications Inc Montreal Que \$14,500, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$20,790, and National Film Board Montreal Que \$5,995, Henry's Toronto Ont \$3,897, John Evans Photography Ltd Ottawa Ont \$4,611, Photo Features Ltd Hull Que \$10,033, Professional Color Services Montreal Que \$2,011, Searchfast Systems Ltd Mississauga Ont \$2,697, Summerhil Graphics Ltd Toronto Ont \$3,285.

*School and University Fees \$259,356*—British Columbia Safety Council Vancouver BC \$7,510, Collège Vieux-Montréal Montréal Que \$4,000, Co-op College Saskatoon Sask \$7,123, McKinley Driving School Vancouver BC \$2,388, Professional Centre Delta BC \$3,975, Provincial Government—Treasurer of Ontario Toronto Ont \$144,644.

*Training—Public Servants—Other \$581,851*—Advanced Management Centre Halifax NS \$2,273, Algonquin College Ottawa Ont \$2,175, Centre d'Immersion de Beauce St-George-de-Beauce Qué \$5,460, Bruel & Kjan Canada Ltd Pointe-Claire Qué \$6,500, Chambre de Commerce Montréal Qué \$6,835, Computing Devices Company Ottawa Ont \$150,166, COSE Montreal Que \$5,600, Government of Canada—Public Service Commission Ottawa Ont \$153,491, Tournaine Que \$2,075 and Winnipeg Man \$4,925, Public Works Ottawa Ont \$3,223 and Supply and Services Edmonton Alta \$4,750, Honeywell Limited Willowdale Ont \$73,740, Humanistic Psychology Institute San Francisco Cal USA \$2,925, Merit Institute Ltd Halifax NS \$3,455 and Montreal Que \$34,455, Ontario Safety League Toronto Ont \$4,650, Personnel Association of Ontario Toronto Ont \$2,235, Southern Alberta Institute of Technology Calgary Alta \$2,452, Wood, Gordon and Co Toronto Ont \$9,756, XEROX Learning Systems Toronto Ont \$3,000, Xerox of Canada Ltd Don Mills Ont \$4,520, York University Downsview Ont \$4,065.

*Transfer and Night Deposits \$81,550*—Brinks Canada Ltd Québec Qué \$3,194; Saint John NB \$5,737, St John's Nfld \$2,376; Sas-

katoon Sask \$3,977, Sydney NS \$3,450, Toronto Ont \$11,954 and Winnipeg Man \$2,558, Loomis Armoured Car Services Vancouver BC \$7,577, Wells Fargo Armoured Express Toronto Ont \$15,933.

*Corps of Commissioners \$1,650,887*—Agence de Sécurité Générale Montréal Qué \$33,081, Agence de Sécurité Phillips Québec Qué \$10,617, Associated Fidelity Investigators Regina Sask \$21,430, Barnes Security Montreal Que \$45,291, British Columbia Corps of Commissioners Vancouver BC \$237,500, Canadian Corps of Commissioners Ottawa Ont \$80,852; Saint John NB and St John's Nfld \$52,732; Toronto Ont \$295,845; Montreal Que \$552,149; Québec Qué \$9,115; Calgary Alta \$65,741; Edmonton Alta \$47,658 and Winnipeg Man \$38,829, Intertec Security Toronto Ont \$99,058, SIS Protection Company Toronto Ont \$53,293.

*Film Strips etc. \$122,137*—Carleton Productions Ottawa Ont \$9,887, City Films Ltd Montreal Que \$4,633, Crawley Films Limited Ottawa Ont \$3,025, Dominion Wide Motion Pictures Ottawa Ont \$2,846, Film House Toronto Ont \$2,785, Marc Productions Ltd Ottawa Ont \$4,077, Government of Canada—National Film Board Montreal Que \$90,157, Wackid Radio Television Labs Ltd Ottawa Ont \$4,727.

*General \$3,207,422*—Ability Centre Ottawa Ont \$3,221, American Management Association New York City NY USA \$10,140, Anteliers Roland Ginozas Quebec Que \$6,530, Barnes Security Services Montreal Que \$128,392, D G Boyd Toronto Ont \$4,060, M P Brown Ottawa Ont \$4,896, Business Computer Systems Ltd Lucerne Que \$5,921, C Sherman Associates Toronto Ont \$6,962, Caisse Chartier and Associates Montreal Que \$4,457, Canadian Pacific Railways Montreal Que \$3,141, Canadian Technical Services Toronto Ont \$4,609, F H Cameron Ottawa Ont \$2,100, Cannings Vovon Que \$3,523, M S Carson West Hill Ont \$24,601, Centre d'immersion de Beauce St Georges de Beauce Que \$132,348, Centre de Langues Feriele Duerable Ltée Ottawa Ont \$12,036, Centre Linguistic Cartier Hull Que \$40,821, Cole Sherman and Associates Willowdale Ont \$24,989, College d'Extension Cartier Verdun Que \$6,000, Commodore Girl Toronto Ont \$6,652, Computer Services Canada Ltd Montreal Que \$2,910, Data Cap Ltd Ottawa Ont \$12,474, DOT Personnel Services Ltd Montreal Que \$6,300 and Toronto Ont \$9,906, Ducros Mulleur Roy & Associates Ltd Ottawa Ont \$25,080, Dun and Bradstreet Canada Ltd Toronto Ont \$31,288, Peter H Dunlop Toronto Ont \$10,863, Ecole des Langues Modernes Laurier Ltée Ottawa Ont \$41,747, Editors Overload Toronto Ont \$2,350, Epsilon Data Systems Ottawa Ont \$35,981, A Filiatrault North Bay Ont \$7,749, J H Fox Toronto Ont \$7,803, S Gadiel Newmarket Ont \$5,414, Handy Andy Industrial Ltd Scarborough Ont \$19,745, Government of Canada—Communications Ottawa Ont \$3,090; National Health and Welfare Ottawa Ont \$334,863; Public Service Commission Ottawa Ont \$122,041 and Supply and Services Ottawa Ont \$53,272, Hitch Canada Limited Ottawa Ont \$3,464, Hunter Striker Templeton Ltd Toronto Ont \$26,774, IBM Canada Ltd Don Mills Ont \$3,022, Industrial Overload Islington Ont \$31,247, Intertec Security Toronto Ont \$5,284, Investigations R K Montreal Que \$2,060, ITT Canada Ltd Ottawa Ont \$1,130,607, S Jack Toronto Ont \$4,300, Johnson Matthey & Mallory Toronto Ont \$39,130, Kelly Girl Service of Canada Ltd Toronto Ont \$11,677, Kelso Weston Ont \$3,593, F W C Kirby Islington Ont \$4,972, C Kirkland Ottawa Ont \$4,860, Lawcliffe Management Corporation Willowdale Ont \$13,375, Les Investigations R K Montreal Que \$20,425, L M Erisson Ltd Montreal Que \$2,308, P MacInally Oshawa Ont \$2,392, B Malin Templeton Que \$4,860, P L McKay Toronto Ont \$12,705, C Mangold Montreal Que \$2,698, Manpower Services Ltd Toronto Ont \$10,807, Mark Business Consultants Etobicoke Ont \$24,835, F M Morley Vancouver BC \$3,500, D Mothersill Etobicoke Ont \$2,030, D Mothersill Toronto Ont \$2,525, Mowat Film Productions Ottawa Ont \$2,550, National Data Toronto Ont \$129,993, S C Nickle Calgary Alta \$5,093, J H Noonan Ottawa



## POST OFFICE—Concluded

Ont \$3,000, J A O'Connor Toronto Ont \$2,436, Office Overload Halifax NS \$13,241; Ottawa Ont \$2,153; Toronto Ont \$22,131 and Winnipeg Man \$15,808, Olanon Toronto Ont \$4,800, Olstens Temporary Services Scarborough Ont \$18,894, Ottawa Keychurch Services Ottawa Ont \$45,178, L H Patterson Ottawa Ont \$2,000, Paul A Joncas Montreal Que \$2,168, Personnel Ltd Hull Que \$26,774, G H Prouse Toronto Ont \$2,606, R A B Dedesco Ltd Ottawa Ont \$13,071, R B Communications Toronto Ont \$4,648, J C Reade Toronto Ont \$7,140, M Redmond Toronto Ont \$2,400, R F Reid Vancouver BC \$2,400, W R Rhone Vancouver BC \$2,765, Robert M Sabloff and Associates Montreal Que \$5,789, J L Robillard Montreal Que \$2,134, E Roche Montreal Que \$3,690, R Romper Montreal Que \$7,845, SEBAC Management Corp Burlington Ont \$6,686, Selection Services Ltd Halifax NS \$2,364, H Sequin Gati-neau Que \$4,812, M Sherman Prince Albert Sask \$2,765, St John's Ambulance St. John's Nfld \$2,553, A St Louis Ottawa Ont \$4,896, Stevenson & Kellogg Ltd Toronto Ont \$2,448, Sydney W Fraser Underhill Ottawa Ont \$3,222, E Taylor Scarborough Ont \$8,499, Ted Sonne Commercial Art Green Valley Ont \$3,987, Teklogic Limited Mississauga Ont \$11,395, Temporary Office Services Toronto Ont \$5,593, M Thibert Touraine Que \$8,100, Thormills Limited Granby Que \$18,863, R Tibbles Westhill Ont \$3,083, Versatel Corporate Services Don Mills Ont \$31,130, H A Watts Montreal Que \$9,799.

## PRIVY COUNCIL

## PRIVY COUNCIL OFFICE PROGRAM

*Commissionaire Services \$390,359*—Canadian Corps of Commissioners Ottawa Ont \$390,359.

*Computations and Tabulations \$23,470*—Conference Board in Canada Ottawa Ont \$2,400, Data Encoding Limited Ottawa Ont \$5,103, S and S Software Limited Ottawa Ont \$15,967.

*Miscellaneous Services \$582,115*—Albacroft Enterprises Inc Hazel-dean Ont \$8,480, Robert Anderson Associates Ltd Aylmer Que \$38,723, Angus Stonehouse and Co Ltd Ottawa Ont \$12,428, A Breton Toronto Ont \$23,800, B Brian Fredericton N B \$2,400, N Catto Carlsbad Springs Ont \$2,189, V Chase Ottawa Ont \$8,485, M J Clohosy Gatineau Que \$4,647, J L Cross Ottawa Ont \$10,725, E C Dowse Ottawa Ont \$17,876, J Finkelman Ottawa Ont \$6,785, A C Fraser Ottawa Ont \$2,800, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont \$48,010, A Grossman Ottawa Ont \$13,330, S H Ing Ottawa Ont \$7,137, Institute for Policy Analysis Toronto Ont \$6,650, Institute for Research on Public Policy Montreal Que \$203,271, International Simultaneous Translation Service Montreal Que \$5,012, D Joyce Ottawa Ont \$3,050, W L Kook Ottawa Ont \$3,501, M Y Y Kurchak Toronto Ont \$4,000, D J Leach Ottawa Ont \$23,880, C C MacKinnon Ottawa Ont \$4,850, M Malone Paris France \$12,918, National Scientific Laboratories Falls Church Va USA \$2,518, J H Nixon Vancouver BC \$7,023, V Owen Ottawa Ont \$15,375, Press News Ltd Toronto Ont \$7,224, Royal Society of Canada Ottawa Ont \$10,000, L Santerre Ottawa Ont \$12,000, R Schultz Ottawa Ont \$5,500, P Singer Ottawa Ont \$8,194, C A Turner Ottawa Ont \$10,268, D E Wilkinson Chelsea Que \$10,400, H A Wilson Ottawa Ont \$10,250, York University Downsview Ont \$8,456.

*Health Services \$4,205*—Government of Canada—National Health and Welfare Ottawa Ont \$4,205.

*Training and Educational Services \$221,191*—Berlitz School of Languages Ottawa Ont \$3,714, Centre Linguistique Cartier Ltee Hull Que \$7,936, Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont \$26,277

and Public Service Commission—Bicultural Development Program Ottawa Ont \$183,264.

*Typing, Clerical and Stenographic Assistance \$212,348*—H V Chapman and Associates Ltd Toronto Ont \$18,669, Office Overload Ottawa Ont \$2,876, Personnel Pool Ottawa Ont \$93,736, Selective Temporary Placements Ottawa Ont \$21,521, Stacey Personnel Ottawa Ont \$11,153, Talent Action Ottawa Ont \$11,580, Victor Comptometer Ltd Cambridge Ont \$52,813.

*Other Types of Services \$35,402.*

## INDIAN CLAIMS COMMISSION

*Miscellaneous Services \$48,463*—Hazel Goodin Ottawa Ont \$5,113, Kenneth E Norman Saskatoon Sask \$3,600, Hickling Johnston Ltd Toronto Ont \$39,750.

*Other Types of Services \$7,584.*

## COMMISSION OF INQUIRY INTO THE MARKETING OF BEEF

*Computation and Tabulations \$5,224*—Systems Dimensions Ltd Ottawa Ont \$5,224.

*Miscellaneous Services \$5,177*—Jean Luc Malherbe Ottawa Ont \$5,177.

*Other Types of Services \$3,574.*

## ROYAL COMMISSION ON CORPORATE CONCENTRATION

*Computations and Tabulations \$25,429*—Computel Systems Ltd Ottawa Ont \$25,429.

*Typing, Clerical and Stenographic Assistance \$22,955*—Kelly Girl Service of Canada Ltd Toronto Ont \$2,901, Vivian Mitchell Winnipeg Man \$2,134, Personnel Pool Ottawa Ont \$3,169, Victor Canada Ltd Cambridge Ont \$14,751.

*Miscellaneous Services \$398,240*—Alchris Development Corporation Ltd Ottawa Ont \$20,475, Jerome B Baisel Downsview Ont \$2,400, Roy E Birkett Toronto Ont \$4,800, Baldwin Niskier Brown Ltd Toronto Ont \$12,750, Prof Richard E Caves Cambridge Mass USA \$21,717, C Rang and Ostiguy Inc Montreal Que \$2,000, George M Cummins St John's Nfld \$2,875, Peter A F Cumyn Montreal Que \$11,900, Vaughan A Dickerson Fredericton NB \$2,000, Debbie Draper and Co Ltd Toronto Ont \$5,700, Financial Research Institute of Canada Montreal Que \$5,054, John Gartell Dorchester Ont \$2,800, Steven Globberman Consulting Downsview Ont \$5,262, John R Graham Ottawa Ont \$5,000, Michael R Graham Toronto Ont \$11,000, Dwight Grant Downsview Ont \$2,400, Alexander Himelfarb Fredericton NB \$3,150, C J Richardson Hodgson Inc Montreal Que \$30,000, International Simultaneous Translation Service Montreal Que \$2,639, John Kazanjian Toronto Ont \$2,858, Prof Donald Lecraw London Ont \$11,452, Loewer Ondatje McCutcheon Toronto Ont \$5,550, Dr Christian Marfels Halifax NS \$19,250, Prof Donald G McFetridge Ottawa Ont \$12,250, Prof Charles McMillian Toronto Ont \$2,800, Robert T Morgan Toronto Ont \$6,839, Dr V V Murray Toronto Ont \$3,245, Dr D E Dimick Toronto Ont \$3,245, Nethercut and Co Ltd and Vilaire and Associates Toronto Ont \$12,790, Niagara Institute Niagara on the Lake Ont \$11,774, Ogilvy Cape Porteous Montgomery and Renault Clarke Kirkpatrick Montreal Que \$3,000, Prof Kharyyan Z Paltiel Ottawa Ont \$3,705, Pitfield McKay and Ross Co Ltd Toronto Ont \$17,000, Michael E Porter Cambridge Mass USA \$3,314, Prof Gilbert B Reschenthaler Edmonton Alta \$5,100, Prof Richard

**PRIVY COUNCIL—Continued**

Schwindt Burnaby BC \$19,781, Secor Inc Montreal Que \$29,125, Claude Sigouin Limbour Que \$2,155, Sonja Sinclair Toronto Ont \$2,000, Prof William T Stanbury Vancouver BC \$7,491, Thames Group Research Dorchester Ont \$17,176, Donald N Thompson and Associates Toronto Ont \$37,100, University of Toronto Toronto Ont \$5,318.

*Other Types of Services* \$17,376.

**ROYAL COMMISSION OF FINANCIAL MANAGEMENT AND ACCOUNTABILITY**

*Miscellaneous Services* \$21,995—Canada Consulting Group Ottawa Ont \$16,516, Hickling Johnston Ltd Toronto Ont \$5,479.

*Other Types of Services* \$1,255.

**Canadian Intergovernmental Conference Secretariat**

*Protection Services* \$22,957—Canadian Corps of Commissioners Ottawa Ont \$22,957.

*Interpretation and Translation Services* \$40,207—International Simultaneous Translation Service Montreal Que \$11,177, Multitone Electronics Ltd Downsview Ont \$24,680.

*Hospitality Services* \$5,573—Government of Canada—Public Works Ottawa Ont \$7,780.

*Secretarial and Office Services* \$58,335—Kelly Girl Service of Canada Ltd Toronto Ont \$46,113, Stacey Personnel Ottawa Ont \$6,910, Personnel Pool Ottawa Ont \$2,539, Victor Temporaries Ltd Cambridge Ont \$2,773.

*Contract Services* \$17,743—David Boisvert Kingston Ont \$2,777, Sean Moore Ottawa Ont \$6,375, Tom Young Ottawa Ont \$6,000.

*Verbatim Services* \$19,729—Nethercut & Company Limited Toronto Ont \$19,729.

*Other Types of Services* \$4,744.

**Chief Electoral Officer**

*Protection Services* \$6,270—Canadian Corps of Commissioners Ottawa Ont \$6,270.

*Other Services* \$68,167—J O Gorman Ottawa Ont \$18,000, Government of Canada—National Research Council Ottawa Ont \$8,887 and Supply and Services Ottawa Ont \$11,720.

*Miscellaneous Services* \$15,668—Government of Canada—Public Archives Ottawa Ont \$6,818; Public Services Commission Ottawa Ont \$2,898 and Supply and Services Ottawa Ont \$5,952.

*Other Types of Services* \$11,371.

**Commissioner of Official Languages**

*Legal Services* \$46,626—Frith Royce Perth Ont \$46,626.

*Other Professional and Special Services* \$51,803—Batterson Mail Services Ltd Ottawa Ont \$5,528, Canadian Corps of Commissioners Ottawa Ont \$8,528, Government of Canada—Supply and Services Ottawa Ont \$18,614, Jeanne Marsolais Montreal Que \$10,000, Systems Approach Ltd Ottawa Ont \$9,133.

*Miscellaneous Services* \$4,757—Keith Spicer Ottawa Ont \$4,757.

*Other Type of Services* \$8,994.

**Economic Council of Canada**

*Research and Special Services* \$424,382—Robert E Babe Ottawa Ont \$10,800, J E M Boyer St Jerome Que \$7,700, John Chant Ottawa Ont \$2,240, N Choudry Toronto Ont \$4,200, Wayne E Clendenen Consulting Ltd Ottawa Ont \$21,000, Jean Marc Desrochers Ottawa Ont \$3,826, Downs Reconn Ltd Ottawa Ont \$6,925, Leonard Dudley Montreal Que \$9,660, Brian Eyford Waterloo Ont \$30,463, H S Gordon Kingston Ont \$4,200, Government of Canada—Public Services Commission Ottawa Ont \$25,231 and Supply and Services Ottawa Ont \$29,559, Hartle Consulting Toronto Ont \$12,000, Gerard Hebert Montreal Que \$2,700, Gerry Helleiner Toronto Ont \$7,200, M A Higginbotham Ottawa Ont \$2,760, Benjamin Higgins Ottawa Ont \$4,800, Michael Hinton Vanier Ont \$3,763, L J Hughes Aylmer Que \$7,700, Informetrica Ltd Ottawa Ont \$25,790, Institute for Policy Analysis Toronto Ont \$5,000, International Development Research Centre Ottawa Ont \$2,714, Warren James North Gower Ont \$2,450, G P Jenkins Cambridge Mass USA \$8,500, Harry J Johnson Chicago Ill USA \$2,500, Susan Kirby Ottawa Ont \$11,741, J R Lacroix Ottawa Ont \$16,830, Bruce E MacDonald Ottawa Ont \$5,250, Donald B MacMillan Ottawa Ont \$3,200, Fernand Martin St Bruno Que \$15,160, Janet C Martin Ottawa Ont \$10,586, Jack M Mintz Colchester Essex England \$2,554, Claude Montmarquette Pierrefonds Que \$28,575, Jacques Peltier Candiac Que \$2,380, Quebec Chamber of Commerce Montreal Que \$2,000, Jose Quiroga Ottawa Ont \$3,567, J O Raynes Ottawa Ont \$4,800, R M Ritter Ottawa Ont \$3,051, Louis Sabourin Hull Que \$3,200, Arnold Smith Ottawa Ont \$3,840, The Art Works Ottawa Ont \$3,504, The 500 Selection Ottawa Ont \$6,838, University of Concordia Montreal Que \$18,727; Harvard Cambridge Mass USA \$7,500 and Queen's Kingston Ont \$5,535, Normand Villeneuve St Augustin Que \$6,197, Douglas Welwood Toronto Ont \$4,791, E F A Wharton Inc University City Pa USA \$6,500, Vincent S Wilson Ottawa Ont \$4,375.

*Data Processing Services* \$293,625—Computel Systems Ltd Ottawa Ont \$14,197, Computer Sciences Canada Ltd Montreal Que \$4,042, Government of Canada—Statistics Canada Ottawa Ont \$45,927, I P Sharp Associates Ltd Toronto Ont \$11,594, Poly Com Systems Ltd Don Mills Ont \$2,160, S M A Inc Montreal Que \$2,935, Systems Dimensions Ltd Ottawa Ont \$209,791, University of Montreal Montreal Que \$2,979.

*Other Types of Services* \$86,690.

**Public Service Staff Relations Board**

*Data Processing Services* \$165,121—Automation Centre of Ottawa Ltd Ottawa Ont \$12,529, Government of Canada—Supply and Services Ottawa Ont \$2,866, Systems Dimensions Ltd Ottawa Ont \$149,726.

*Hospitality Services* \$3,462.

*Management Consultant Services* \$33,334—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$6,000, Systems Dimensions Ltd Ottawa Ont \$23,214, Woods Gordon & Co Ottawa Ont \$3,920.

*Mediation Services* \$22,869—Emmett Hall Saskatoon Sask \$4,109, Noel A Hall Vancouver BC \$14,558, Marc Gravel St Lambert Que \$2,252.

*Other Types of Services* \$1,270.

*Personal Service Contracts* \$17,831—Murdoch Maclean Ottawa Ont \$7,050, Bruce Light Toronto Ont \$9,476.

**PRIVY COUNCIL—Concluded**

*Protection Services \$6,944*—Government of Canada—Public Works Ottawa Ont \$5,177.

*Reporting Services \$4,824*—Prouse Reporting Services Saskatoon Sask \$4,824.

*Secretarial and Office Services \$5,063*—Industrial Overload Ottawa Ont \$2,289, Office Overload Ottawa Ont \$2,384.

*Training Education Services \$89,780*—Government of Canada—Public Service Commission Ottawa Ont \$77,464.

**PUBLIC WORKS****ADMINISTRATION PROGRAM**

*Data Processing Services \$973,606*—Campbell Printing Ottawa Ont \$2,135, Computel Ottawa Ont \$647,088, Computing Consultants Ltd Moncton NB \$4,950, Data Cap Ltd Ottawa Ont \$4,941, Data Encoding Ltd Ottawa Ont \$14,963, Government of Canada—Supply and Services Ottawa Ont \$6,425, Pansophic Systems of Canada Ltd Pointe Claire Qué \$18,500, I P Sharp Ltd Ottawa Ont \$90,112, Société de Mathématiques Appliquées Inc Montréal Qué \$3,464, Systems Dimensions Ltd Ottawa Ont \$186,756.

*D S S Service Fees \$174,548*—Government of Canada—Supply and Services Ottawa Ont \$161,479.

*Hospitality Services \$3,847.*

*Management Consulting Services \$302,284*—Adga Ottawa Ont \$5,091, Bell Northern Research Ottawa Ont \$6,284, J E Benoit and Associates Ottawa Ont \$29,488, Bonaventure Design and Programming Ltd Ottawa Ont \$3,220, Conserve Ltd Ottawa Ont \$5,170, Comstat Consulting Services Ltd Ottawa Ont \$13,836, W C Cornell Ottawa Ont \$5,000, 500 Selection Service Ltd Ottawa Ont \$10,796, D C Hamilton Associates Ottawa Ont \$20,093, Data Logic Canada Ltd Ottawa Ont \$19,023, Group Five Consulting Ltd Ottawa Ont \$14,956, Monad Systems Ottawa Ont \$19,480, Multiple Access Ltd Ottawa Ont \$2,000, Professor Benjamin Higgins Lucerne Qué \$3,000, Quasar Systems Ltd Ottawa Ont \$39,600, I P Sharp Associates Ltd Ottawa Ont \$4,400, Systemhouse Ltd Ottawa Ont \$18,315, Systems Approach Ltd Ottawa Ont \$34,038, Systems Dimensions Ltd Ottawa Ont \$13,676, K B Thain Ottawa Ont \$3,941, Transcolog Consultants Ltd Ottawa Ont \$6,349.

*Other Business Services \$80,693*—Ditograph Corporation Ltd Thornhill Ont \$5,187, Elaine Du Wors Toronto Ont \$4,246, Government of Canada—National Health and Welfare Ottawa Ont \$13,762 and Supply and Services Ottawa Ont \$16,308, IBM Canada Ltd Montréal Qué \$8,363, Xerox of Canada Don Mills Ont \$10,089.

*Other Types of Services \$4,182.*

*Photographic Services \$38,664*—Customs Color Lab Vancouver BC \$3,461, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$20,175 and Public Archives Ottawa Ont \$3,004, B King Production Burlington Ont \$4,000.

*Printing Services \$271,472*—Government of Canada—Supply and Services Ottawa Ont \$248,155; Saint John NB \$2,486 and Vancouver BC \$15,319.

*Registration Fees \$3,331.*

*Secretarial Services \$59,968*—Accounting Machine Personnel Toronto Ont \$2,671, H V Chapman and Associates Ltd Ottawa Ont \$9,913, Compagnie Yvonne Bédard Ltée Montréal Qué \$6,697,

DOT Personnel Services Ottawa Ont \$17,989, Kelly Girl Services of Canada Ltd Toronto Ont \$2,272, Stacey Personnel Ottawa Ont \$3,443, Office Overload Edmonton Alta \$4,550 and Halifax NS \$3,124.

*Training and Educational Services \$224,354*—Government of Canada—Public Service Commission Halifax NS \$2,180 and Ottawa Ont \$153,280, Probe Group Toronto Ont \$15,572, Westerlund-Emond Ltd Toronto Ont \$8,788.

**PROFESSIONAL AND TECHNICAL SERVICES PROGRAM**

*Architectural Services \$136,086*—AIC Banner Ottawa Ont \$6,016, R Beck & P Teasdale Montréal Que \$5,936, L Paul Hebert and Associates Ltd Halifax NS \$5,196, W Loates Associates Ottawa Ont \$2,535, Province of New Brunswick Saint John NB \$35,560, Province of Prince Edward Island Charlottetown PEI \$45,130, George W Slec Construction Consultant Ottawa Ont \$3,700, Technical Overload Ottawa Ont \$2,048, Technician International Toronto Ont \$11,917, W 2 Consultants Edmonton Alta \$5,838, Jerol Wheeler Associates Ltd Ottawa Ont \$8,369.

*Data Processing Services \$491,605*—AGT Data Systems Edmonton Alta \$10,481, Alphatext Ltd Ottawa Ont \$118,241, Applied Research of Cambridge (Canada) Ltd Toronto Ont \$8,500, Computel Systems Ltd Ottawa Ont \$73,016, Computer Sciences Canada Ltd Montréal Qué \$13,793, Computrex Centres Ltd Calgary Alta \$3,418, Comshare Rexdale Ont \$11,595, Edison Electric Institute New York City NY USA \$2,425, Genesys Ltd Loughborough England \$5,620, Ross F Meriweather Assoc Inc San Antonio Texas USA \$4,375, Mini Pro Systems Los Angeles Cal USA \$2,692, Multiple Access Computer Group Don Mills Ont \$40,313, Systems Approach Ltd Ottawa Ont \$20,250, Systems Dimensions Ottawa Ont \$175,604.

*D S S Service Fees \$103,362*—Government of Canada—Supply and Services Ottawa Ont \$94,314.

*Engineering Services \$409,766*—Adga Ltd Ottawa Ont \$23,092, Allsop Morgan Engineering Ltd Edmonton Alta \$3,000, Brais Frigon Hanley and Associates Ottawa Ont \$6,882, Harvey Champagne Ottawa Ont \$2,000, Chorley and Bisset Ltd London Ont \$5,980, R J Clark and Associates Ltd Ottawa Ont \$14,751, Cleemann Large Patterson and Associates Ltd Ottawa Ont \$6,216, Confax Ltd Scarborough Ont \$25,994, De Leuw Cather Ltd Ottawa Ont \$17,136, Gaston Drouin and Associates Quebec Que \$16,618, Engineering Interface Ltd Toronto Ont \$13,200, Erosion Control Engineering Toronto Ont \$5,500, Fenco Consulting Ltd Toronto Ont \$17,723, Fodor Engineering Ltd Toronto Ont \$15,000, Goodkey Weedmark and Associates Ltd Ottawa Ont \$3,161, Government of Canada—Indian Affairs and Northern Development Ottawa Ont \$8,500 and Transport Ottawa Ont \$33,033, Hanscombe Roy Associates Toronto Ont \$14,999, Hoyles Niblock Associates Ltd Vancouver BC \$12,789, Huffly Consulting Engineers Ltd Cornwall Ont \$2,100, Lajeunesse Allary and Associates Gatineau Qué \$2,331, Ian Martin Associates Ltd Toronto Ont \$11,294, D T Matheson Engineering Ltd Halifax NS \$2,419, McEwen Ghai and Associates Ltd Calgary Alta \$5,000, Memorial University of Newfoundland St Johns Nfld \$3,000, Ocean Engineering Consultants Inc Honolulu Hawaii USA \$14,164, T D Overhill Engineering Ltd Ottawa Ont \$13,644, A Barry Roberts Ashton Ont \$2,875, George Suhanic Consultants Islington Ont \$4,148, Technican International Toronto Ont \$11,731, Thermal Insulation Association of Canada Toronto Ont \$10,000, Paul Thibault Ingénieurs Conseils Ville Saint Laurent Qué \$22,355, Total Employment Service Toronto Ont \$2,308, Vibron Ltd Weston Ont \$12,760, Wyllie and Ufnal Ltd Ottawa Ont \$10,191.



**PUBLIC WORKS—Continued**

*Exhibits Designs Consultants Services \$6,857*—Michael Hayden Toronto Ont \$3,000.

*Hospitality Services \$2,432.*

*Management Consulting Service \$703,958*—ARA Consultants Ltd Toronto Ont \$6,560, A M Armitage Guelph Ont \$5,051, Bell Northern Research Ottawa Ont \$7,570, G B Buchanan Ottawa Ont \$9,000, Can Standards Association Rexdale Ont \$15,000, Centre de Développement Technologique Montréal Qué \$6,038, Descon International Ltd Montréal Qué \$60,600, Digital Methods Ltd Ottawa Ont \$43,748, Ecole Polytechnique Montréal Qué \$2,013, Environmental Analysis Group Vancouver BC \$52,655, G K Garden Building Science Consulting Calgary Alta \$5,000, Government of Canada—Environment Ottawa Ont \$5,000, Group 5 Consultants Ltd Ottawa Ont \$19,472, IBI Group Toronto Ont \$61,555, Ross F Meriwether and Associates Inc San Antonio Texas USA \$40,177, Reid Crowther and Partners Ltd Calgary Alta \$10,000, Douglas Shadbolt Ottawa Ont \$2,945, Systems Approach Ltd Ottawa Ont \$219,194, Systems Dimensions Ltd Ottawa Ont \$9,673, Tarot Electronics Hazeldean Ont \$3,700, Gregory P Utas Ottawa Ont \$14,240, University of Carleton Ottawa Ont \$68,655 and McMaster Hamilton Ont \$3,731.

*Motion Picture Production and Distribution Services \$24,458*—Government of Canada—National Film Board Ottawa Ont \$24,458.

*Other Business Services \$129,412*—Acres Consulting Services Ottawa Ont \$10,000, Canadian Longyear Ltd North Bay Ont \$3,382, Government of Canada—National Film Board Ottawa Ont \$3,000, Statistics Canada Ottawa Ont \$28,630 and Supply and Services Ottawa Ont \$8,893, IBM Canada Ltd Montréal Qué \$8,062, Stacey Personnel Ottawa Ont \$4,200, Personnel Pool Ottawa Ont \$7,046, Systems Approach Ltd Ottawa Ont \$8,352, Xerox of Canada Don Mills Ont \$21,224.

*Other Types of Services \$2,091.*

*Photographic Services \$22,883*—Government of Canada—Supply and Services Ottawa Ont \$2,811, Montreal Blue Print Ltd Montréal Qué \$5,612.

*Printing Services \$225,195*—Charles Chapman Company Ltd London Ont \$3,052, Government of Canada—Supply and Services Ottawa Ont \$193,652 and Saint John NB \$2,212, Ker Priestman and Associates Ltd Victoria BC \$3,069, Tektronix Canada Ltd Pointe Claire Qué \$5,525.

*Protection Services \$31,266*—Canadian Corps of Commissionnaires Ottawa Ont \$31,266.

*Registration Fees \$8,063.*

*Secretarial Services \$74,367*—Barbara's Office Personnel Ottawa Ont \$2,665, Compagnie Yvonne Bédard Ltée Montréal Qué \$7,570, DGS Temporary Help Toronto Ont \$5,549, DOT Personnel Services Toronto Ont \$3,685, 500 Selection Services Ottawa Ont \$6,758, Kelly Girl Services of Canada Ltd Toronto Ont \$13,142, Stacey Personnel Ottawa Ont \$3,649, Office Overload Edmonton Alta \$14,575 and Toronto Ont \$5,918.

*Training and Educational Services \$81,148*—Government of Canada—Public Service Commission Halifax NS \$7,050 and Ottawa Ont \$19,975.

**ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE**

*Architectural Services \$260,500*—Ara Consultants Ltd Toronto Ont \$5,482, Arcop Associates Montréal Qué \$2,741, BLM Architect

Regina Sask \$4,581, B and L Interiors Vancouver BC \$2,969, J D Barnes Ltd Ottawa Ont \$7,539, Bégin Rodrigue Arch Québec Qué \$8,340, Joseph Cantafio North Vancouver BC \$2,885, Phillip T Carter and Associates Ottawa Ont \$2,200, Gilles Chabot Arch Québec Qué \$4,950, Conseillers en Gestion DDA Ltée Montréal Qué \$5,000, Crosier Kilgour and Partners Ltd Winnipeg Man \$15,556, Hubert Culham Vancouver BC \$3,450, DDA Ltée Montréal Qué \$5,000, M M Dillon Ltd London Ont \$9,534, Dupuis Mathieu Montréal Qué \$13,431, James Fensom Vancouver BC \$3,000, Fiset Papanek Miller Montréal Qué \$3,916, Form Business Interiors Vancouver BC \$2,817, Gordon Mangold and McFad Edmonton Alta \$7,053, Halifax Homeplan Halifax NS \$7,886, Hopping Kovach Grinnell Vancouver BC \$36,424, Celia Humphreys Ottawa Ont \$4,500, Hunter Straker Templeton Ltd Toronto Ont \$13,286, Stephen Katz Ottawa Ont \$4,230, Lithwick Lambert Simm Johnston and Moy Ottawa Ont \$8,624, V Marsh and Associates London Ont \$2,808, Ian Martin Assoc Toronto Ont \$7,118, McKenzie Snowball Skal Vancouver BC \$3,808, Pam Services Reg'd Ottawa Ont \$2,901, Rysavy and Rysavy Ottawa Ont \$8,500, St-Gelais and Tremblay Arch Québec Qué \$7,875, Sutton and Bell Interior Designs Toronto Ont \$8,062, Thomas White Architect Regina Sask \$3,052, M Winkleman Bridgewater NS \$4,070.

*Caretaking Services \$20,434,172*—Post Office Department Charlottetown PEI \$9,500, Venetian Blind Laundry Charlottetown PEI \$2,892, VS Services Limited Goose Bay Nfld \$142,255.

*Catering Services \$731,722*—Austrian Catering Service Ottawa Ont \$44,049, Capital Food Service Ottawa Ont \$6,370, Jack Edelson Ltd Ottawa Ont \$34,717, LCBO Ottawa Ont \$5,714, VS Services Ltd Goose Bay Nfld \$526,029 and Toronto Ont \$137,966, Woolworths Ltd Ottawa Ont \$2,299.

*Data Processing Services \$268,596*—Alphatex Ltd Montréal Qué \$3,483, Campbell Printing Ltd Ottawa Ont \$4,231, Computel Systems Ltd Ottawa Ont \$177,387, Dateline Systems Ltd Toronto Ont \$15,319, IBM Canada Ltd Ottawa Ont \$3,341 and Vancouver BC \$2,101, Maritime Computer Ltd Halifax NS \$4,947, SDL Computer Ottawa Ont \$5,566, Systems Dimensions Ltd Ottawa Ont \$10,852.

*DSS Service Fees \$1,017,393*—Government of Canada—Supply and Services Goose Bay Nfld \$523,891 and Ottawa Ont \$163,563.

*Engineering Services \$501,011*—ADGA Ltd Ottawa Ont \$3,544, Angus Butler Eng Edmonton Alta \$3,116, Annis O'Sullivan and Goltz Inc Ottawa Ont \$3,247, BG Marine Ltd Montréal Qué \$3,950, R G Beckman and Assoc Ottawa Ont \$3,788, F J Bell Winnipeg Man \$2,288, Ferguson Brosz Scarborough Ont \$2,800, Burgoyne and Partners Winnipeg Man \$2,385, A E Burnstein Winnipeg Man \$8,790, Canadian Roofing Consultants Ltd Scarborough Ont \$2,205, Clemann Large Patterson and Assoc Ltd Ottawa Ont \$2,943, Comstock International Ottawa Ont \$3,250, Jacques Corriveau and Associés Montréal Qué \$29,282, Cummings Scally and Assoc Ottawa Ont \$4,438, Roy Cyr Roofing Ottawa Ont \$48,555, Daaljo Enterprises Ottawa Ont \$4,690, ECE Groups Don Mills Ont \$13,834, Ferguson and Assoc Ltd Ottawa Ont \$7,844, Giffels Associates Ltd Rexdale Ont \$54,637, Jacques Guillon Designers Montréal Qué \$16,470, Roger Gunthorpe St Catharines Ont \$14,326, ICS Canadian Ltd Montréal Qué \$2,676, R Kendall Consulting Toronto Ont \$2,025, Jim Knowles Bourget Ont \$7,650, T Lamb and Associates Calgary Alta \$3,260, Leblanc Montpetit Debroux and Associés Montréal Qué \$13,000, J Lunde and Assoc Ottawa Ont \$2,271, John L Lunz Ottawa Ont \$20,375, P MacCallum Ltd Toronto Ont \$2,230, Ian Martin Associates Toronto Ont \$2,901, Master Painters and Decorators Associations of BC Vancouver BC \$2,015, McKee Lockhart and Assoc Ottawa Ont \$15,062, McKenzie Snowball Skal Vancouver BC \$6,162, Pam Services Reg'd Ottawa Ont \$2,496, Alistair M Ross Ottawa Ont

## PUBLIC WORKS—Continued

\$17,743, Marcel Ste Marie Hull Qué \$2,983, John D Smith Eng Kingston Ont \$4,493, Synergy Systems Toronto Ont \$20,000, F J Tang Ottawa Ont \$3,000, Tech International Ltd Toronto Ont \$7,570, Technical Overload Ottawa Ont \$16,578, Toutant and Associés Montréal Qué \$5,192, W L Wardrop and Associates Winnipeg Man \$5,891, Warnock Hersey Service Lasalle Qué \$3,200, Wood Banani Ltd Ottawa Ont \$20,725.

## Hospitality Services \$4,960.

**Legal Services \$110,784**—Courtois Clarkson Parsons and Tetrault Montréal Qué \$22,071, Government of British Columbia—Minister of Finance Vancouver BC \$3,221, Government of Canada—Justice Ottawa Ont \$5,933, Ogilvy Cope Porteous Montgomery Renault Clark and Kirkpatrick Montréal Qué \$60,785.

**Management Consulting Services \$97,225**—Bonaventure Design and Programming Ltd Montréal Qué \$4,992 and Ottawa Ont \$6,800, Data Logic Canada Ltd Ottawa Ont \$6,021, Gossard-Pyron Associates Eugene Ore USA \$3,272, Government of Canada—Supply and Services Ottawa Ont \$16,424, Harold Hagey Consultants Ottawa Ont \$7,500, Peat Marwick and Partners Ottawa Ont \$14,458, Quasar Systems Ltd Ottawa Ont \$12,905, Réseau de Développement d'Organisation Inc Montréal Qué \$3,600, Systems Approach Ltd Ottawa Ont \$15,054.

**Other Business Services \$3,158,441**—ABC Lock Service Ltd Ottawa Ont \$5,096, Alexanian Contracting Ottawa Ont \$2,638, René Amyot General Roofing Orleans Ont \$16,954, Anchor Exterminator Reg Montréal Qué \$8,858, Arcon Landscaping Ottawa Ont \$6,131, Armenia Rugs Ottawa Ont \$2,555, Ascot Interiors Ottawa Ont \$2,092, Athens Rugs Tapis Ltd Ottawa Ont \$2,403, Atlas Home and Office Service Ottawa Ont \$3,468, A Bain Vancouver BC \$4,875, Bedyn Carpet Cleaning Ottawa Ont \$4,250, Bilingual Personnel Ottawa Ont \$14,611, Bona Building Cleaning Ottawa Ont \$2,493, Brook Street Bureau London England \$3,003, C and L Construction Ottawa Ltd Ottawa Ont \$2,360, Cadillac Fairview Corp Ottawa Ont \$3,674, Campbell Steel and Iron Ltd Ottawa Ont \$2,660, Canadian Corps of Commissioners London Ont \$5,434, Casino Tropical Plants Vancouver BC \$19,368, Champagne Cartage Ottawa Ont \$22,041, Champlain Construction Hull Qué \$2,000, Connor and Atlas Venetian Blinds Ottawa Ont \$12,762, Connor Painting Ottawa Ont \$2,005, Construction Astrid Ltée Lucerne Qué \$2,462, Contract Construction Services Ottawa Ont \$4,099, T P Crawford Ottawa Ont \$2,655, Wm D'Aoust Const Ltd Vanier Ont \$4,474, Dataline Systems Ltd Montréal Qué \$5,295, Didier Fisel Graphic Scarborough Ont \$9,537, DOT Personnel Services Montréal Qué \$3,057, L S Eastern Toronto Ont \$3,318, Glanville Enthoven London England \$5,295, Exclusively Floral Thunder Bay Ont \$2,955, Falcon Pest Control Ottawa Ont \$6,095, Fedex Ltd Hull Qué \$2,031, Fines Flowers Limited Ottawa Ont \$55,381, A H Fitzsimmons and Co Ltd Ottawa Ont \$2,590, 500 Office Help Ottawa Ont \$27,037, Floormaster Co Ltd Ottawa Ont \$4,438, Floriculture Laurentien Québec Qué \$9,193, Gatineau Extermination Sanitation Enrg Hull Qué \$2,515, Gatineau Sanitation Enrg Hull Qué \$7,412, Gaunt Steel Products Scarborough Ont \$2,008, Pierre Gervais Enrg Touraine Qué \$3,463, Government of Canada—Energy Mines and Resources Ottawa Ont \$2,501 and Supply and Services Ottawa Ont \$2,355, J H Graham and Associates Ottawa Ont \$2,388, Grant Security Services Ltd Ottawa Ont \$5,111, Green Care Toronto Ont \$2,927, Greenskeeper Inc Rexdale Ont \$24,323, Grobe Nursery Ltd Breslin Ont \$2,042, Harrington Personnel Ottawa Ont \$4,311, Hudz Iron Works Ottawa Ont \$3,060, IBM Canada Ltd Montréal Qué \$13,634, Imperial Broadloom and Interior Designs Ottawa Ont \$7,491, Imperial Building Maintenance Ottawa Ont \$2,087, Inglis Carpet Cleaners Ottawa Ont \$4,412, J G Cleaning Ltd Ottawa Ont \$3,620, JRL Interiors Ottawa Ont \$2,242, Eric Jensen Greenhouse Agincourt Ont \$58,042 and Ottawa Ont \$27,727, G Kirby Edmonton Alta \$7,757,

Kris Kringle Construction Ltd Ottawa Ont \$3,051, Marcel Labelle Gatineau Qué \$5,935, Lardo General Construction Ottawa Ont \$2,129, Roland Larivière Ltée Hull Qué \$4,895, Aime M Lemire and Assoc Montréal Qué \$12,632, Gerry Lowry Ltd Ottawa Ont \$4,080, MA Independent Building Ottawa Ont \$5,579, Maheux Maheux Inc Québec Qué \$2,453, Manpower Temporary Services Ottawa Ont \$362,979, McEvoy Lock Ltd Ottawa Ont \$7,338, John Merckies Greenhouses Ltd London Ont \$6,278, Metcalfe Realty Co Ltd Ottawa Ont \$4,824, Metropolitan Life Insurance Ottawa Ont \$9,358, Mr Greenjeans Toronto Ont \$6,739, Leslie Morgan Furniture Ottawa Ont \$4,310, New Dimensions Arch Products Ottawa Ont \$4,608, OK Parking Services Inc Ottawa Ont \$19,438, Office Help Division Ottawa Ont \$2,306, Office Overload Edmonton Alta \$3,128 and Ottawa Ont \$11,634, Olympia and York Ltd Toronto Ont \$1,144,602, Ottawa Hull Bilingual Personnel Ottawa Ont \$26,769, Ottawa Hull Construction Ltd Ottawa Ont \$2,660, PCO Services Ltd Montréal Qué \$5,139 and Toronto Ont \$10,797, PF Industries Ltd Ottawa Ont \$2,543, J P Parisien Vanier Ont \$4,206, Al Parsons Electronics Ottawa Ont \$2,678, Patrick Brothers Locksmith Ottawa Ont \$2,284, Personnel Pool Ltd Ottawa Ont \$21,788, Pestco Toronto Ont \$4,651, Pestroy Co Exterminators Ottawa Ont \$3,379, Pete's Pest Control Ottawa Ont \$16,752, Pinewood Painters Ottawa Ont \$2,700, Planterra Ltd Dorval Qué \$50,971, Plastics of Ottawa Ottawa Ont \$2,486, Presley Painting Ottawa Ont \$6,928, Quadraplex Design Ltd Ottawa Ont \$5,027, Regional Municipality of Ottawa Carleton Ottawa Ont \$99,435, Renfrew County Renfrew Ont \$2,623, Rentokil Ltd London England \$8,732, Roma Building Cleaners Ottawa Ont \$2,375, Royal Trust Company Ottawa Ont \$24,905, Safety Vermin Control Ottawa Ont \$5,403, St Jacques and Sons Ottawa Ont \$3,865, Sanco Janitorial Services Ottawa Ont \$11,548, Selective Temporary Placement Ottawa Ont \$3,641, I P Sharpe Associates Montréal Qué \$3,171, Sinclair Sales Ottawa Ont \$5,104, R Bruce Smith Greenhouses Ottawa Ont \$2,132, Southern Tropic of Plants Winnipeg Man \$2,008, Staaduin Florist Ltd Stony Creek Ont \$4,503, Staff Builders Toronto Ont \$4,843, Steamatic of Ottawa Carleton Ottawa Ont \$26,689, Sterling Contracting Toronto Ont \$4,291, Sun Alliance and London Insurance Co London England \$8,732, TCL Advertising Toronto Ont \$5,453, Teemar Contracting Aylmer Qué \$4,303, Tri-City Flooring Ottawa Ont \$69,377, Tropical Plants Display London England \$2,461, Twinn Pest Control Ottawa Ont \$6,565, Universal Enterprises Ottawa Ont \$2,475, Université de Sherbrooke Sherbrooke Qué \$6,222, Verval Ltd Hull Qué \$2,966, West Chemicals Montréal Qué \$12,719, Xerox du Canada Don Mills Ont \$19,128, V Zimola Const Ltd Ottawa Ont \$5,873.

**Other Real Estate Services \$42,030**—CM&H Corp Ottawa Ont \$8,965, Duggett Inc Toronto Ont \$2,800, Grimley and Sons Birmingham England \$2,229, Hampton and Sons London England \$3,357, Royal Jubilee New Westminster BC \$5,089, Shaunegney Hospital Vancouver BC \$8,175, Sychuk Enterprises Ltd Edmonton Alta \$2,514.

## Other Types of Services \$393.

**Photographic Services \$25,621**—Allied Photo Service Toronto Ont \$3,276, Montréal Blue Print Ltd Montréal Qué \$3,916, Photo Service Ltd Montréal Qué \$2,736.

**Printing Services \$180,176**—Government of Canada—Supply and Services Goose Bay Nfld \$4,092 and Ottawa \$143,085, Le Droit Ottawa Ont \$12,656, MOM Printing Ottawa Ont \$3,560, Superior Reproductions Vancouver BC \$5,293.

**Protection Services \$1,367,357**—ADT Security Systems Toronto Ont \$73,461 and Winnipeg Man \$5,013, Barnes Security Services Ltd Toronto Ont \$4,872, George Bolton Ltd Ottawa Ont \$2,160, Canadian Corps of Commissionaire Calgary Alta \$16,715, Edmonton Alta \$48,438, Halifax NS \$47,773, London Ont \$3,225, Mont-



**PUBLIC WORKS—Continued**

réal Qué \$62,946, Ottawa Ont \$341,122, Saint John NB \$18,971, Toronto Ont \$65,449 and Winnipeg Man \$19,373, Chubb Alarms Ltd London England \$21,162, Dominion Electric Protection Ltd Toronto Ont \$30,330, Dominion Electric Protection Services Toronto Ont \$54,365, Dusbaine Security Services Ottawa Ont \$285,482, Federal Alarms Ltd Toronto Ont \$5,043, Government of Canada—Supply and Services Ottawa Ont \$16,101, Grant Securities Services Ltd Ottawa Ont \$159,501, Johnson Controls Ltd Toronto Ont \$7,626, Precision Alarm and Signals Systems London Ont \$4,784, Universal Alarms Ottawa Ont \$23,585, Wellington Electric Ltd Ottawa Ont \$9,520.

**Registration Fees \$3,645.**

**Secretarial Services \$245,986**—Compagnie Yvonne Bédard Ltée Montréal Qué \$8,388, H V Chapman and Associates Ltd Ottawa Ont \$2,995, DGS Temporary Service Toronto Ont \$103,194, DOT Personnel Services Ottawa Ont \$26,363, Employers Overload Ltd Toronto Ont \$26,333, 500 Office Help Div Ottawa Ont \$7,449, Kelly Girl Service of Canada Ltd Ottawa Ont \$4,386, Office Overload Halifax NS \$2,098, Ottawa Ont \$5,231 and Toronto Ont \$2,066, Personnel Pool Ottawa Ont \$21,819, Royal Trust Building Ottawa Ont \$4,525, Marie Selick Associates Ltd Montréal Qué \$3,361, Staff Builders Toronto Ont \$7,550, Technical Overload Toronto Ont \$4,342, Univers de la Femme Montréal Qué \$5,961.

**Training and Educational Services \$101,322**—John N Benson Guelph Ont \$2,667, Chanel Boucher Ottawa Ont \$3,741, Ferguson Bros and Assoc Scarborough Ont \$7,600, Glengowan Canadian Analyst Hyde Park Ont \$8,818, Government of Canada—Public Service Commission Ottawa Ont \$4,625, F Kenneth Grant Guelph Ont \$2,667, J J McRae Guelph Ont \$2,667, Real Estate Institute of Canada Don Mills Ont \$4,500 and Toronto Ont \$2,852.

**ACCOMMODATION PROGRAM—CAPITAL**

**Architectural Services \$14,606,830**—Adga Engineers Ltd Ottawa Ont \$1,775, Adamson Assoc Arch Toronto Ont \$819,612, Affiliated Technical Services Toronto Ont \$3,008, Ala-Kantti Liff Stefaniszyntz Ottawa Ont \$11,475, Alton Hanson and Associates New Westminster BC \$4,462, Georges Amyot Québec Qué \$7,455, Arcop Associates Toronto Ont \$135,546, Arnott MacPhail and Assoc Ltd Regina Sask \$18,793, Gordon R Arnott Regina Sask \$6,354, George Barnes Kelowna BC \$5,525, Ted Berler Locust Hill Ont \$5,000, J E Benoit and Assoc Montréal Qué \$6,380, Ball Berezowsky Montréal Qué \$5,710, Philip Bobrow and Assoc Montréal Qué \$199,820, Bouthillette Parizeau Québec Qué \$142,995, Bregman and Hamann Don Mills Ont \$36,135, Cameron Design and Drafting Ottawa Ont \$2,700, D D Campbell Services Dartmouth NS \$2,896, Joseph Cantafio North Vancouver BC \$2,885, Peter Cochrane Services Halifax NS \$2,877, Comstock International Ottawa Ont \$4,857, Craig and Kohler Ottawa Ont \$12,055, Edward J Cuhaci Ottawa Ont \$8,097, Gustavo Da Rosa Winnipeg Man \$35,000, DI Design and Development Toronto Ont \$21,137, Daedalus Design Toronto Ont \$7,500, David Boulva Dimakopoulos Montréal Qué \$950,972, M G Dixon Ottawa Ont \$7,001, Dumeresq and Byrne Consultants Ltd Halifax NS \$352,714, Arthur Erickson Toronto Ont \$35,296 and Vancouver BC \$9,113, James Fensom Vancouver BC \$3,000, Forrest Bodrug and Assoc Ltd Ottawa Ont \$123,668, D R Forsythe Ltd Halifax NS \$9,326, G K Garden Calgary Alta \$5,395, GBR Assoc Arch Eng Winnipeg Man \$4,996, J Gerskup Willowdale Ont \$4,593, Gingras and Ginter Inc Montréal Qué \$52,117, Dalla-Lana Griffin Vancouver BC \$4,904, Laurie W Hegvold Ottawa Ont \$2,457, Helmer Assoc Toronto Ont \$37,176, L Paul Herbert Halifax NS \$34,920, F T Hallingsworth West Vancouver BC \$3,043, IM PEI New York City NY USA \$2,500, A J Inselberg Prince Rupert BC \$2,773, Issac Gallery Toronto Ont \$8,600, Jean Issaly Arch Hull Qué \$175,291, JB Designs Canada Ltd Ottawa Ont

\$81,360, H Kellington Langley BC \$3,705, G A Lambrose Halifax NS \$4,142, Langlois and Blair Arch Hull Qué \$123,580, Lazo Daniel E Laszoky Montréal Qué \$15,481, Daniel L Laszoky Calgary Alta \$18,297, Lithwick Lambert Ottawa Ont \$11,821, B G Ludlow and Fleury Toronto Ont \$22,282, Marani Rounthwaite and Dick Toronto Ont \$27,459, Donovan Marshal Victoria BC \$2,697, Ian Martin Toronto Ont \$4,366, D Matsuba Vancouver BC \$3,176, Dan Matsushita Associates Vancouver BC \$1,597, McLean and MacPhadyen Ottawa Ont \$33,011, Miska Gale and Ling Ottawa Ont \$129,548, Moffat Moffat and Kinoshita Toronto Ont \$276,759, Raymond Moriyma Toronto Ont \$36,002, A M Murnaghan Vancouver BC \$2,022, Murray Murray and Mather Ottawa Ont \$135,375, Nicolet Carrier Dressel Trudeau Gascon and Lalancette Montréal Qué \$4,432, Cornelia Hahn Oberland Vancouver BC \$3,000, Ogilvie and Hogg Ottawa Ont \$397,457, On Line Personnel Services Toronto Ont \$2,035, PGL Architects Montréal Qué \$1,156,513, Paine and Associates Vancouver BC \$27,427, Victor Prus Montréal Qué \$35,490, W G Quist Rotterdam The Netherlands \$2,500, J L Richards and Assoc Ottawa Ont \$34,717, Alistair M Ross Ottawa Ont \$66,566, Andre Ross Architect Aldergrove BC \$2,999, Schoeler and Heaton Ottawa Ont \$45,153, Wilson A Slater Ottawa Ont \$13,298, George Suhanic Consult Islington Ont \$67,552, Sutherland Preston Simard and Associates Halifax NS \$10,000, Campbell Tebbutt Victoria BC \$5,000, Technican International Ottawa Ont \$7,817 and Toronto Ont \$3,988, James Tetamanti Vancouver BC \$3,374, Claude Theberge et Assoc Montréal Qué \$2,598, George Stephen Vickers Toronto Ont \$5,163, Webb Zerafa Menkes Housden Partnership Toronto Ont \$64,923, Tom West Prince George BC \$2,303, Wiens and Assoc Ltd Regina Sask \$36,111, Hin Fong Yip Vancouver BC \$2,595, Zeidler Partnership Arch Ottawa Ont \$106,762.

**Caretaking Services \$24,712**—James F Lahey Dartmouth NS \$8,181

**Data Processing Services \$78,477**—Systems Dimensions Ltd Ottawa Ont \$7,631.

**DSS Service Fees \$563,426**—Government of Canada—Supply and Services Ottawa Ont \$224,593.

**Engineering Services \$10,112,165**—Adga Engineers Ltd Ottawa Ont \$17,434, Affiliated Tech Services Toronto Ont \$44,141, Airstest Inc Thornhill Ont \$2,087, Annis O'Sullivan Ottawa Ont \$8,420, Artechnology Toronto Ont \$2,309, Assoc Construction Econ Toronto Ont \$2,256, Michéline Beauchemin Québec Qué \$5,000, R G Beckman and Assoc Ottawa Ont \$2,642, Philip Bobrow and Assoc Montréal Qué \$5,506, Brais Frigon Hanley Ottawa Ont \$26,943, William S Burnside Ottawa Ont \$2,325, Can-Tech Service Toronto Ont \$29,196, Philip T Carter and Assoc Ottawa Ont \$14,396, Clapperton Engineering Ltd Ottawa Ont \$4,500, Clemann Large Patterson and Assoc Ltd Ottawa Ont \$14,548, Comstock International Ottawa Ont \$3,350, Cummings Scally and Assoc Ottawa Ont \$21,361, Daaljo Enterprises Ottawa Ont \$7,527, Victor C Dale Streetsville Ont \$3,000, Damas and Smith Ltd Ottawa Ont \$2,970, Dames and Moore Toronto Ont \$18,236, Design Team Leasing Toronto Ont \$13,148, Dominion Soils Investigation Ltd Windsor Ont \$6,212, J T Donald and Co Ltd Scarborough Ont \$3,374, Dupuis Coté and Associé Québec Qué \$6,972, Elevator Consulting Group Ottawa Ont \$7,926, Stanley Emmerston Associates Architects Saint John NB \$8,471, Environmental Engineering Consultants Ltd Ottawa Ont \$2,997, Dunlop Furrow Toronto Ont \$7,210, E Galanyk Toronto Ont \$5,033, Giffels Assoc Ltd Rexdale Ont \$26,314, Golden Associates Mississauga Ont \$19,228, Garden McMillan Calgary Alta \$3,566, Goodkey Weedmark Ltd Ottawa Ont \$6,478, A J Graham Eng Consult Ottawa Ont \$8,606, Government of Canada—National Capital Commission Ottawa Ont \$14,579, Gugula Smedley Barbar Toronto Ont \$2,315, D C Hamilton and Assoc Ottawa Ont \$3,306, Webber Harrington Halifax NS \$3,600, J F Harris Ltd Toronto Ont \$3,262, Heylar and Associates

**PUBLIC WORKS—Continued**

Toronto Ont \$18,541, Horton and Ball Kitchener Ont \$6,333, Ideal Personnel Mississauga Ont \$5,459, Innuitt Gallery Toronto Ont \$2,100, Inter Plan Ltd Toronto Ont \$2,372, J G Knowlton Ltd Ottawa Ont \$6,165, LeBlanc Montpetit Montréal Qué \$3,000, Leroux and Assoc Montréal Qué \$3,877, Les Labs Outaouais Inc Hull Qué \$43,498, Lithwick Lambert Sim Johnston Moy Ottawa Ont \$8,575, W P London and Assoc Niagara Falls Ont \$4,775, Larmier Russell Skerry Assoc Ltd Halifax NS \$2,500, J Lunde and Assoc Ottawa Ont \$12,902, John J Lunz Ottawa Ont \$2,755, MTS Services Toronto Ont \$13,522, Callum MacIver Toronto Ont \$9,066, Malcom Engineering North Vancouver BC \$5,558, Joseph B Mangione Ottawa Ont \$2,687, Oliver Mangione Assoc Ottawa Ont \$4,319, Ian Martin Assoc Toronto Ont \$26,532, Mesac and Associates Ltd Toronto Ont \$20,384, Ogilvie and Hogg Ottawa Ont \$5,625, On Line Personnel Toronto Ont \$58,192, Outaouais Labs Hull Qué \$4,502, Douglas Oram Edmonton Alta \$2,676, C C Parker and Associates Hamilton Ont \$5,213, John D Paterson Consult Ottawa Ont \$10,902, Peto MacCallum Ltd Toronto Ont \$10,701, Percec Incorporated Toronto Ont \$75,948, Raynor Scientific Ltd Dartmouth NS \$2,722, J L Richards and Assoc Ottawa Ont \$34,948, A M Roy and Associates Armadale NS \$7,209, Marcel Ste Marie Hull Qué \$21,343, Smith and Anderson Toronto Ont \$11,265, François Soucy St-Hyppolytes Qué \$4,103, D C Stevens London Ont \$2,462, T Row Engineering Sudbury Ont \$5,298, TPM Toronto Ont \$37,577, Tamblin Mitchell Ltd Toronto Ont \$61,319, Tech International Toronto Ont \$19,454, Tek Consultants Ltd Fredericton NB \$7,999, Terra Engineering Vancouver BC \$3,703, Toronto Harbour Commission Toronto Ont \$20,605, Total Employment Service Toronto Ont \$24,238, Unecon Partnership Vancouver BC \$4,446, W L Wardrop and Assoc Winnipeg Man \$9,924, Weizman and Assoc Winnipeg Man \$8,275, A Wilcox Oshawa Ont \$2,455, Ross Wilcocks Halifax NS \$6,000.

*Exhibit Design Services \$40,033*—K Brown and D Olson Vancouver BC \$2,580, J C Nugent Lumsden Sask \$25,000.

*Legal Services \$103,066*—City of Halifax NS \$26,328, Day Wilson Campbell Toronto Ont \$2,259, Government of Canada—Consumer and Corporate Affairs Ottawa Ont \$3,075 and Indian Affairs and Northern Development Toronto Ont \$20,718.

*Management Consulting Services \$2,391,376*—Blood and Houghton Montréal Qué \$15,000, CPR Greenan and Assoc Agincourt Ont \$9,985, D C Hamilton and Assoc Ottawa Ont \$26,458, Shawinigan Engineering Ltd Montréal Qué \$9,900.

*Other Business Services \$147,046*—Kenneth H Foster Don Mills Ont \$2,650, Government of Canada—Supply and Services Ottawa Ont \$2,226, Personnel Pool Ottawa Ont \$24,655, Technical Overload Ottawa Ont \$6,059, Technican International Ottawa Ont \$3,076, Len Warshaw Westmount Qué \$2,484.

*Other Real Estate Services \$102,892*—AES Consultants Ltd Bathurst NB \$2,300, Appraisal Ltd (Sundry) Saint John NB \$3,650, Cunningham and Rivard Vancouver BC \$2,250, E Karl Farstad and Associates Winnipeg Man \$3,250.

*Other Type of Services \$3,468.*

*Photographic Services \$552,881*—Michael Bedford Ottawa Ont \$2,110, Foto Blohm Assoc Ltd Ottawa Ltd \$8,924.

*Printing \$147,763*—Campbell Reproductions Ottawa Ont \$10,820, Dendrick Inc Québec Qué \$6,130, Government of Canada—Supply and Services Ottawa Ont \$22,603, Graphic Impression Enr Québec Qué \$4,530, Midtown Reproduction Toronto Ont \$7,939, Pam Service Reg'd Ottawa Ont \$4,950, Planitops Services Ste-Foy Qué \$2,723, Speedy Print Halifax NS \$9,132, Superior Reproductions Vancouver BC \$12,445, Wade Reproductions Montréal Qué \$8,215.

*Protection Services \$173,080*—Black Belt Security Vancouver BC \$2,304, Canadian Corps of Commissioners Ottawa Ont \$2,362, Government of Canada—Privy Council Office Ottawa Ont \$5,205, Guardian Security Services Ltd Halifax NS \$2,384, Maritime Investigation Security Ltd Halifax NS \$9,564, Unity Security Ltd Toronto Ont \$2,750, Leslie Wright and Rolfe Vancouver BC \$4,411.

*Secretarial Services \$62,259*—DGS Temporary Help Toronto Ont \$6,585, DOT Personnel Services Québec Qué \$3,256, Kelly Girl Services of Canada Ltd Toronto Ont \$4,341, North Shore Business North Vancouver BC \$2,763, Office Assistant Vancouver BC \$4,025, Personnel Pool Ottawa Ont \$5,803, Staff Builders Temporary Personnel Toronto Ont \$3,843.

**MARINE PROGRAM—OPERATION AND MAINTENANCE**

*Caretaking \$14,192.*

*Data Processing Services \$2,365*—Government of Canada—Environment Ottawa Ont \$2,042.

*D S S Service Fees \$89,852*—Government of Canada—Supply and Services Ottawa Ont \$6,023.

*Engineering Services \$271,881*—Afonso Diving St John's Nfld \$31,354, Atlantic Engineering Consultants Corner Brook Nfld \$4,000, BC Research Vancouver BC \$5,100, Didham Ben St Mary's Nfld \$2,000, Evans Yeatman and Endal (Associates) Ltd Halifax NS \$2,000, Government of Canada—Environment Ottawa Ont \$22,876, R M Hardy Burnaby BC \$46,227, Laboratoire B-Sol Ltée Baie Comeau Qué \$9,605, Manpower Temporary Services Ottawa Ont \$4,308, Keith Philpott Ottawa Ont \$53,514, Marine Purvis Sault Ste Marie Ont \$4,605, Technisol Inc Québec Qué \$3,583, J Philip Vaughn and Associates Halifax NS \$10,000, Warnock Hersey Professional Services Ltd La Salle Qué \$17,148, X-Pert Selection Services Ottawa Ont \$10,414.

*Management Consulting Services \$22,500*—Abbott Roy Come by Chance Nfld \$13,000, W G William Come by Chance Nfld \$9,500.

*Other Business Services \$24,130*—Acres Manitoba Ltd Winnipeg Man \$3,000, Government of Canada—Environment Ottawa Ont \$10,414, Xerox of Canada Québec Qué \$3,294.

*Other Types of Services \$1,851.*

*Printing Services \$3,914.*

*Protection Services \$77,895*—Canadian Corps of Commissioners Esquimalt BC \$46,154, Metropolitan Investigation Security Come by Chance Nfld \$40,785.

*Secretarial Services \$2,236*—Office Overload Ottawa Ont \$2,236.

*Training and Educational Services \$3,365.*

**MARINE PROGRAM—CAPITAL**

*D S S Service Fees \$36,559.*

*Engineering Services \$697,352*—Acres Manitoba Ltd Winnipeg Man \$8,404, ADI Ltd Saint John NB \$10,617, Annis O'Sullivan and Goltz Inc Ottawa Ont \$2,593, Aqua-Spection Sillery Qué \$3,084, Bourne and Simpson Ottawa Ont \$6,808, Case Existological Lab Victoria BC \$98,935, Centre de Plongée Sous-Marine de la Gaspésie Bonaventure Qué \$2,200, Cie Nationale de Forages et Sondages Inc Montréal Qué \$11,637, Andre Defayette Hull Qué \$3,059, R B Dobbs Associates Ltd Thunder Bay Ont \$4,654, Dominion Soils Investigation Ltd Thunder Bay Ont \$11,000, Envirocon Vancouver



**PUBLIC WORKS—Continued**

BC \$2,470, Géocon (1975) Ltd Montréal Qué \$28,323, Géocon 1975 Ltd Rexdale Ont \$4,194, Geomat Inc Gaspé Qué \$8,644, Government of Canada—Environment Vancouver BC \$80,000, Laboratoire B-Sal Ltée Baie-Comeau Qué \$13,668, Laboratoire d'Expertises de Québec Ltée Québec Qué \$8,887, Laboratoire d'Inspection et d'Assais Inc Québec Qué \$10,837, Lanmer Consultants Toronto Ont \$3,495, Lemieux Morin Bourdage Doucet Simard et Associés Gaspé Qué \$3,995, Marine Consultants Ltd St Catharines Ont \$9,262, North West Hydraulic Company Vancouver BC \$19,278, C C Parker and Associates Hamilton Ont \$24,398, R J Pickett and Assoc Ltd Halifax NS \$6,686, St Lawrence Seaway Authority St Catharines Ont \$3,658, Technican International Ottawa Ont \$2,784, Technisol Inc Québec Qué \$3,656, Travaux Sous-Marine de Gaspé Gaspé Qué \$3,995, Paul Andre Tremblay Ville Marie Qué \$16,743, B P Walker Toronto Ont \$10,783, Warnock Hersey Professional Services Ltd La Salle Qué \$4,387, Western Canada Hydraulic Port Coquitlam BC \$103,250.

*Legal Services \$23,012.*

*Other Types of Services \$2,739.*

*Photographic Services \$8,104.*

*Printing Services \$4,216.*

**TRANSPORTATION AND OTHER ENGINEERING PROGRAM—OPERATING AND MAINTENANCE**

*Architectural Services \$11,943*—Archibald Gray and McKay London Ont \$11,639.

*D S S Service Fees \$21,182.*

*Engineering Services \$125,619*—Deleuw Cather Ottawa Ont \$4,929, M M Dillon London Ont \$28,343 and Ottawa Ont \$20,042, Dominion Soil Investigations Scarborough Ont \$2,414, Golden Associates Mississauga Ont \$7,783, Government of Canada—Transport Ottawa Ont \$49,095, Khan Engineers London Ont \$4,497, McRostie Genest Middlemiss and Associates Ltd Hull Qué \$4,229, Northwest Hydraulics Port Coquitlam BC \$10,145, Under Water Specialists Vancouver BC \$4,106, Wyllie and Ufnal Ltd Ottawa Ont \$34,554.

*Other Business Services \$14,932*—Canadian Corps Commissionaires London Ont \$2,531, Rene Cousineau Hawkesbury Ont \$2,560, Fairhall and Moffatt Ottawa Ont \$2,000, Modern Tech Services Toronto Ont \$4,568, North West Decals Fort St John BC \$3,764.

*Other Types of Services \$1,479.*

*Photographic Services \$6,307*—Fairhall and Moffatt Ottawa Ont \$5,155.

*Protection Services \$9,454*—Valley Protection and Patrols New Westminster BC \$8,907.

**TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL**

*Architectural Services \$21,528*—John Millar Ottawa Ont \$21,492.

*D S S Service Fees \$15,354.*

*Engineering Services \$706,130*—Civil Engineering Consultants Calgary Alta \$30,000, Golder Braumer and Associates Vancouver BC \$6,635, Naas Enterprises Vancouver BC \$2,900, Pacific Rim Management Services Vancouver BC \$474,620, C C Parker and Associates Ltd Hamilton Ont \$82,818, Ricketts Evers Barras Vancouver BC \$101,269.

*Other Types of Services \$2,599.*

*Photographic Services \$45,832*—Government of Canada—Energy Mines and Resources Vancouver BC \$27,075, Sherry McFarlane Vancouver BC \$17,873.

**LAND MANAGEMENT AND DEVELOPMENT PROGRAM—OPERATION AND MAINTENANCE**

*Architectural Services \$43,080*—Arsenault Arcand Gascon Montreal Qué \$16,225, Laszlo Demeter Montreal Qué \$2,405, Gendron Lefebvre and Associates Laval Qué \$8,965, André Hoffman Montreal Qué \$3,782, Macquettes Art Ltée Montreal Qué \$2,938, Mongiat and Moretti Beloeil Qué \$8,450.

*Caretaking Services \$40,733.*

*D S S Service Fees \$5,914.*

*Engineering Services \$136,958*—Arsenault Arcand Gascon Montreal Qué \$29,300, Circum Montreal Qué \$2,500, Cobeque Information Inc Montreal Qué \$3,000, Dube Galibois Associés Quebec Qué \$4,207, Réal Kingsbury St-Hermas Qué \$4,346, Pierre Lessard Montreal Qué \$6,666, Montreal Urban Community Montreal Qué \$23,415, Government of Canada—Public Works Ottawa Ont \$4,285, Service Régional des Loisirs de Montréal Montreal Qué \$10,000, H Sutcliffe Ltd New Liskeard Ont \$6,286, Techaid Ltd Montreal Qué \$4,872.

*Legal Services \$8,238*—Bureau de Credit Ltée Laurentides St-Jerome Qué \$2,339, Speed and Speed Ltd Halifax N S \$2,100.

*Management Consulting Services \$143,198*—Belanger Chabot and Associates Montreal Qué \$20,523, Michel Brunet Brossard Qué \$6,200, Cobeque Information Inc Montreal Qué \$7,680, Development Planning Associates Ltd Halifax N S \$2,730, Gagné Bantey Cie Montreal Qué \$68,205, Le Groupe IBI Montreal Qué \$4,813, Gilles Madore Lachute Qué \$4,280, Major and Martin Inc Montreal Qué \$4,597, Nepean Development Consultants Ottawa Ont \$3,650, Quazar Systems Ltd Montreal Qué \$6,562, Raymond Joyal and Associates Montreal Qué \$4,500, Rep Inc Montreal Qué \$6,976, Terra Surveys Ltd Ottawa Ont \$3,586.

*Other Business Services \$20,124*—Destination Habitat Outremont Qué \$2,500, Marie Selick Associates Ltd Montreal Qué \$2,920.

*Other Real Estate Services \$125,269*—Beauchemin Beaton Lapointe Montreal Qué \$13,163, Bowes and Cocks Smiths Falls Ont \$2,000, Gendron Lefebvre Inc Laval Qué \$30,570, Le Groupe IBI Montreal Qué \$42,403, Somer Montreal Qué \$22,849, Speed and Speed Ltd Halifax NS \$4,500.

*Other Types of Services \$3,198.*

*Photographic Services \$14,581*—Lambert Lepage Labbé Inc Montreal Qué \$10,436.

*Printing Services \$10,360*—Government of Canada—Supply and Services Ottawa Ont \$7,631.

*Protection Services \$190,897*—Agence Aigle Sécurité Trois-Rivières Qué \$110,828, Barnes Security Services Ltd Toronto Ont \$2,612, Canadian Corps of Commissionaires Montreal Qué \$22,732, Marcel Martineau St-Hermas Qué \$15,619, Toronto Harbour Commission Toronto Ont \$36,608.

*Secretarial Services \$141,165*—Government of Canada—Transport Ottawa Ont \$10,729, Marie Selick Associates Ltd Montreal Qué \$68,396, Mille Iles Personnel Services Ste-Thérèse Qué \$20,177, Multi-Service Ste-Thérèse Ste-Thérèse Qué \$25,693.

**PUBLIC WORKS—Concluded**

*Training and Educational Services \$16,215*—Government of Canada—Public Service Commission Ottawa Ont \$8,727, Réseau de Développement de l'Organisation Inc Montreal Que \$3,720.

**LAND MANAGEMENT AND DEVELOPMENT PROGRAM—CAPITAL**

*Architectural Services \$114,438*—L Graham Cooke BSLA Montreal Que \$5,480, Gendron Lefebvre and Associates Laval Que \$101,458, Pluram Inc Quebec Que \$7,500.

*D S S Service Fees \$12,711.*

*Engineering Services \$56,736*—Laszlo Demeter Montreal Que \$26,607.

*Management Consulting Services \$36,242*—Belanger Chabot and Associates Montreal Que \$6,108, Graham Cooke BSLA Montreal Que \$4,925, Laberge and Associates Ltée Laval Que \$6,995.

*Other Real Estate \$4,430.*

*Other Types of Services \$670.*

*Secretarial Services \$13,939*—Marie Selick Associates Ltd Montreal Que \$13,562.

**REGIONAL ECONOMIC EXPANSION**

*Accounting Services \$1,687,769*—Government of Canada—Industry, Trade and Commerce Ottawa Ont \$21,507 and Supply and Services—Audit Services Bureau Ottawa Ont \$1,636,432.

*Business Services \$747,327*—Atlantic Broadcasters Ltd Armdale NS \$4,000, Audio Multi Vision Montreal Qué \$15,000, Bowden's Information Toronto Ont \$2,238, D Baker Graphic Ltd Ottawa Ont \$3,601, D Arcey and Associates Toronto Ont \$4,366, DOT Personnel Services Ottawa Ont \$28,324, Government of Canada—Supply and Services Ottawa Ont \$6,043, H V Chapman and Associates Ottawa Ont \$44,084, Indian Head Saskatoon Sask \$16,500, Industrial Writing Communication Consultant Calgary Alta \$2,890, Kelly Girl Services of Canada Ltd Ottawa Ont \$20,394 and Toronto Ont \$2,507, Leslie Lewis Maple Creek Sask \$2,600, Laurette Jasmin Montreal Qué \$3,030, L Universe de la Femme Montreal Qué \$19,066, Manpower Temporary Ottawa Ont \$59,476, Marc Productions Ottawa Ont \$13,870, McLean Personnel Edmonton Alta \$3,039, Office Overload Ottawa Ont \$55,954; Moncton NB \$3,497; Victoria BC \$12,696 and Winnipeg Man \$26,899, Olsten Temporary Services Scarborough Ont \$2,558, Ottawa / Hull Bilingual Ottawa Ont \$2,983, Personnel Pool Ottawa Ont \$87,667, Pierre Charron et Associé Montreal Qué \$10,250, Plurimar Inc Montreal Qué \$3,900 Pollack Personnel Ottawa Ont \$4,678, Portage Personnel Ltd Ottawa Ont \$3,205, Stacey Personnel Ottawa Ont \$17,929, 500 Selection Services Ottawa Ont \$98,641, 500 Selection Services Halifax NS \$8,022, Talent Action Ottawa Ont \$3,069, Victor Canada Ottawa Ont \$21,672, Telbec Inc Montreal Qué \$5,606

*Consulting Services \$1,429,862*—Prof J Abramson Saskatoon Sask \$5,700, A C Art Inc Montreal Qué \$6,038, A C P Marketing Montreal Qué \$4,746, Adelard Gallant Cape Egmont PEI \$5,000, A D I Ltd Fredericton NB \$5,000, Agrisearch Invest Analysis Calgary Alta \$10,000, Arbex Forest Development Co Ottawa Ont \$4,000, P L Arcus Vancouver BC \$3,000, Arthur G McKee and Co of Canada Rexdale Ont \$19,571, Prof K Armon Toronto Ont \$3,206, R R Barichello Vancouver BC \$18,272, W S Neal Winnipeg Man \$3,000, Nitin T Mehta Boston Mass USA \$41,651, Non Status Indians Truro NS \$4,850, Opeongo Forestry Service Renfrew Ont \$2,000, Peat Marwick and Partners Vancouver BC \$115,860, Pierre Lassere Ottawa Ont \$19,458, E Potter Biggar Sask

\$3,400, Ralph E Beals Amherst Mass USA \$10,799, Reid Crowther and Partners Ltd Winnipeg Man \$5,924, Rene Laforest Saint Jérôme Qué \$2,600, N R Richards Guelph Ont \$3,900, Richard E Walton Weston Mass USA \$9,696, Robert B Vardy St John's Nfld \$12,752, Robert Sylvestre Marketing Montreal Qué \$2,240, Robertson Alys Winnipeg Man \$2,100, Robertson Nickerson Group Association Victoria BC \$6,500, Ronald Da Costa Ottawa Ont \$3,000, Scandinavian Institute Cambridge Mass USA \$3,935, Shawinigan Engineering Co Ltd Montreal Qué \$5,500, S M A Inc Montreal Qué \$3,730, Smith Weisbeck and Associates Victoria BC \$6,500, Sores Inc Montreal Qué \$25,390, Stevenson and Kellogg Ltd Ottawa Ont \$9,304, Thiry Bourgoiun et Associe \$16,642, Thomas Owens and Associates Toronto Ont \$3,500, D Todd Winnipeg Man \$10,000, Underwood McLellan and Associates Ltd Saskatoon Sask \$26,176, University of Dalhousie Halifax NS \$10,504 and Saskatoon Sask \$7,000, Walter E Isenor Charlottetown PEI \$4,801, William C R Jones Vancouver BC \$4,733, M R Wilson Compté Argenteuil Qué \$3,100, Woods Gordon and Co Vancouver BC \$27,317

*Data Processing \$1,345,757*—Alphatext Systems Ltd Ottawa Ont \$17,003, Comtex Data Systems Ltd Ottawa Ont \$89,775, Computer Sciences Canada Ltd Ottawa Ont \$27,245, Computel Systems Ottawa Ont \$22,478, Conference Board in Canada Ottawa Ont \$3,944, Dataline Toronto Ont \$10,236, Data Logic Canada Ltd Ottawa Ont \$67,052, Dataline Systems Ltd Toronto Ont \$30,418, Dun and Bradstreet Canada Toronto Ont \$28,500, I B M Canada Ltd Don Mills Ont \$30,182, Industrial Life Technical Services Montreal Que \$2,252, I P Sharp Associates Ltd Toronto Ont \$28,906, Maritime Computers Halifax NS \$6,076, Quasar Systems Ltd Ottawa Ont \$40,362, Saskcomp Regina Sask \$24,915, Saskatchewan School Trustees Association Regina Sask \$3,614, Statistics Canada Ottawa Ont \$13,493, Systems Approach Ltd Ottawa Ont \$3,941, Systems Dimensions Ltd Ottawa Ont \$612,728, S D L Informatique Montreal Que \$88,469, Systemhouse Ltd Ottawa Ont \$8,370 Dr H R Barket Saskatoon Sask \$3,300, Prof R Berry Westhill Ont \$7,892, Berger and Associates Ltd Montreal Que \$16,338, J S Brierly Winnipeg Man \$10,000, Bruce R Scott Cambridge Mass USA \$4,205, Bureau Management Consultants Ottawa Ont \$8,390, T R Carter East Kelowna BC \$7,100, Central Mortgage Ottawa Ont \$6,000, Charles Singer Toronto Ont \$4,720, Mrs C E Clark Toronto Ont \$2,400, Conference Board in Canada Ottawa Ont \$36,000, Consortium 4 Winnipeg Man \$3,300, Dario Iaculli Milano Italy \$60,447, Dr M Daneau Quebec Que \$4,200, H R Doane and Company Halifax NS \$4,464, Dobson Lea Edmonton Alta \$2,600, Donald D H Thain London Ont \$9,500, Don V Nightingale Kingston Ont \$7,774, Don Snowden St John's Nfld \$7,100, Government of Canada—Supply and Services Ottawa Ont \$30,478, Eileen L Cameron Ottawa Ont \$2,200, Ernst and Ernst Montreal Que \$17,960, Dr R Foster Newport NS \$9,030, Gauvin Henderson Toronto Ont \$4,800, Gillin Engineering & Construction Ltd Ottawa Ont \$3,485, Glenn P Jenkins Cambridge Mass USA \$33,802, Graham Glenday Cambridge Mass USA \$3,537, Ghu Bayly Consulting Ltd Toronto Ont \$4,000, A D Hall Ottawa Ont \$2,000, D C Hamilton Ottawa Ont \$8,200, A C Harberger Chicago Ill USA \$5,156, Harvey Schwartz Willowdale Ont \$15,845, Henri Thomas Tracadie NB \$3,800, F W Hope Willowdale Ont \$3,422, Hospitality Systems Research Edmonton Alta \$11,662, Iaculli and Associates Geneva Switzerland \$17,604, Institut Canadien de Education Montreal Que \$11,057, Institute of Public Affairs Halifax NS \$5,000, Intergroup Consulting Economists Winnipeg Man \$14,800, International Coal Consultants Ottawa Ont \$23,705, International Water Supply Ltd Saskatoon Sask \$10,285, Irish Management Institute Ireland \$25,000, James MacLaren Ltd Willowdale Ont \$18,000, Janice Pout Vanier Ont \$2,600, W A Jenkins Truro NS \$3,600, R F Johnson Dartmouth NS \$4,500, John E Evans Toronto Ont \$29,438, Joseph R D'Cruz Ottawa Ont \$8,134, Keith Consulting Engineers Regina Sask \$2,641, Laurentian Insti-



## REGIONAL ECONOMIC EXPANSION—*Concluded*

tute Ottawa Ont \$12,650, J P Lavoie Bathurst NB \$2,797, Louis Chiaramonte St John's Nfld \$4,040, J A MacMillan Winnipeg Man \$14,500, Major et Martin Inc \$5,232, Manitoba Institute of Management Inc Winnipeg Man \$23,000, Management Analysis Cambridge Mass USA \$61,796, Mrs Jocelyne Matharu Redrock Ont \$12,600, Maureen O'Brien Ottawa Ont \$3,750, P Moncrieff Pointe Claire Que \$2,100, Metrics Data Ltd Calgary Alta \$4,400, N H Morse Grande Pre NS \$5,100,

**Photographic \$90,901**—Alberta Native Communications Society Edmonton Alta \$4,640, Fiddlehead Films Fredericton NB \$2,200, Government of Canada—National Film Board Ottawa Ont \$64,415.

**Tuition Fees \$531,817**—A M R International Inc New York City NY USA \$5,811, Berlitz School of Languages Ottawa Ont \$121,620, Canada Mortgage Centre Montreal Que \$3,465, Ecole des Hautes Commerciales Montreal Que \$2,150, Government of Canada—Public Service Commission Ottawa Ont \$248,315 and Montreal Que \$34,420, Societe d'etude Complementaire Montreal Que \$3,200, Treasurer of Ontario Toronto Ont \$22,255.

**Miscellaneous \$456,917**—Canadian Corps of Commissionaires Montreal Que \$45,843 and Regina Sask \$30,308, Government of Canada—Industry, Trade and Commerce Ottawa Ont \$10,000, Justice Ottawa Ont \$4,166, National Health and Welfare Ottawa Ont \$4,335 and Supply and Services Ottawa Ont \$123,896, Economy Building Maintenance Saskatoon Sask \$3,158, H H Bloom Sound Production Ottawa Ont \$3,171, Maple Creek Veterinary Clinic Maple Creek Sask \$3,028, Ross A Anderson Maple Creek Sask \$2,534, Ronald Gauthier Vale Marie Sask \$2,335, W M Rane Val Marie Sask \$3,501, Whistle Cleaning Ltd Sask \$5,523.

## SCIENCE AND TECHNOLOGY

**Consultant and Contract Services \$194,478**—Batterton Mail Service Ltd Ottawa Ont \$2,831, Dr Roger Bird Ottawa Ont \$2,183, A Cohen Ottawa Ont \$3,864, Council of Ministers of Education Toronto Ont \$11,000, Data Clearing House Ltd Ottawa Ont \$18,745, Y Dupuis Ottawa Ont \$2,064, J Farrell Ottawa Ont \$8,213, R D Fraser Kingston Ont \$2,390, A Goldsmith Ottawa Ont \$5,067, Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$8,800, /Printing Operations Ottawa Ont \$1,675, /Supply Operations Ottawa Ont \$20,751, J M Harrison Ottawa Ont \$3,400, R Horan Ottawa Ont \$3,014, Informetrica Limited Ottawa Ont \$3,211, G Legare Mount Royal Que \$2,416, MacLean Hunter Ltd Toronto Ont \$17,380, R V de Malherbe Ottawa Ont \$6,000, Quasar Systems Ltd Ottawa Ont \$2,905, G Sharwood & Co Toronto Ont \$28,923, V Spassov Ottawa Ont \$3,680, S V P Canada Toronto Ont \$4,000, The Royal Society of Canada Ottawa Ont \$20,225, J T Wilson Toronto Ont \$3,280.

**Training and Educational Services \$47,893**—Berlitz School of Languages Ottawa Ont \$15,536, Government of Canada—Public Service Commission Ottawa Ont \$23,376.

**Other Business Services \$189,513**—Al Services Reg'd (Ott) Ottawa Ont \$2,600, Alphatext Ltd Ottawa Ont \$6,074, Barbara's Office Personnel Ottawa Ont \$20,767, Christina Personnel de Bureau Ltee Ottawa Ont \$2,201, Compkey Ltd Ottawa Ont \$5,050, Fastway Courier Services Ltd Ottawa Ont \$3,453, Government of Canada—Public Service Commission Ottawa Ont \$3,840, Statistics Canada Ottawa Ont \$5,395, Supply and Services/Printing Operations Ottawa Ont \$19,985, Informetrica Limited Ottawa Ont \$14,000, Kelly Girl Service of Canada Ltd Toronto Ont \$19,856, Manpower Temporary Services Ltd Ottawa Ont \$7,145, Office Overload Ottawa Ont \$20,833, Personnel Pool Ottawa Ont \$14,717, I P Sharp Associates Ltd Toronto Ont \$18,992, Stacey Personnel

Ottawa Ont \$2,503, Systems Dimensions Ltd Ottawa Ont \$3,158, The 500 Selection Services (Ottawa) Limited Ottawa Ont \$6,726.

**Hospitality \$4,469.**

**Commercial Acquisition Services from Government of Canada—Department of Supply and Services Ottawa Ont \$1,551.**

**Photocomposition Services \$5,059**—Alphatext Ltd Ottawa Ont \$5,059.

## National Research Council

## ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM

**Accounting Services \$102,800**—Government of Canada—Supply and Services Ottawa Ont \$102,800.

**Building Cleaning and Other Sanitation Services \$795,656**—Capital Maintenance Services Ltd Ottawa Ont \$29,868, Capital Sanitation Ottawa Ont \$5,664, Empire Maintenance Ltd Montreal Que \$711,118, Manpower Temporary Services Ottawa Ont \$11,996, Quick Caretaking Ltd Saskatoon Sask \$32,318, Tricil Ltd Ottawa Ont \$2,628.

**Catering and Quatering Services \$188,374**—Crawley and McCracken Co Ltd Montreal Que \$76,853, Crosby Vending Services Ltd Ottawa Ont \$3,913, Government of Canada—Public Works Winnipeg Man \$92,878.

**Data Processing Services \$102,029**—Bell Canada Don Mills Ont \$2,908, Digital Equipment Ottawa Ont \$5,028, Government of Canada—Supply and Services \$13,015, IBM Canada Ltd Don Mills Ont \$4,114, International Mathematical and Statistical Libraries Inc Houston Texas USA \$3,312, Maritime Computers Ltd Halifax NS \$2,038, Sask Comp Regina Sask \$7,031, SDL Ottawa Ont \$29,979, University of: Dalhousie Halifax NS \$8,385, Minnesota Minn USA \$4,871 and York Downsview Ont \$3,000.

**Engineering Services \$2,114,513**—Bill the Builder Ltd Yorkton Sask \$16,220, J R Borden Regina Sask \$16,220, British Aircraft Corporation (Australia) Pty Ltd Salisbury South Australia \$19,339, Bristol Aerospace Ltd Winnipeg Man \$137,283, Canada France Hawaii Telescope Corporation Ottawa Ont \$26,983, Canadian British Consultants Ltd Halifax NS \$2,778, Canadian General Electric Co Ltd Montreal Que \$3,746, Canadian Geotechnical Society Montreal Que \$2,750, Centre for Cold Ocean Resources Engineering St John's Nfld \$4,507, Chemical Engineering Research Consultants Ltd Toronto Ont \$2,616, Coastal Divers Halifax NS \$4,230, Datacap Ltd Ottawa Ont \$2,728, Dominion Aluminum Fabricating Ltd Mississauga Ont \$47,221, Ecology Centre Associates of Ottawa Ont \$4,408, Elgin Exploration Co Ltd Calgary Alta \$23,942, Engineering Procurement Analysis Ottawa Ont \$13,200, Government of Canada—Agriculture Ottawa Ont \$2,926, Atomic Energy of Canada Ltd Ottawa Ont \$4,127, External Affairs Canberra Australia \$27,199, National Defence Ottawa Ont \$16,474, Public Works Ottawa Ont \$12,490, R M Hardy & Associates Ltd Calgary Alta \$12,000, Hooper and Angus Associates Ltd Toronto Ont \$4,420, V Iretton Fredericton NB \$2,061, C J M Ives Eng Hudson Que \$15,202, N L Kusters Ottawa Ont \$3,857, V J Lurnardini Ottawa Ont \$6,000, Manpower Temporary Services Ottawa Ont \$56,479, Ian Martin Associates Ltd Toronto Ont \$34,830, Midwest Drilling Winnipeg Man \$4,991, Morton Dodds and Partners Rexdale Ont \$2,700, Glen G Murray Saint John NB \$12,660, National Center for Atmospheric Research Boulder Color USA \$3,984, Ontario Research Foundation Mississauga Ont \$21,497, Ottawa Mould and Craft Ottawa Ont \$2,142, T D Overhill Engineering Ltd Ottawa Ont \$31,042, Pan American World Airways Inc Churchill Man \$750,871, A Penny Halifax NS \$14,409 W G Plewes Ottawa Ont \$3,000, Professional Project Engineering Ltd Halifax NS



## SCIENCE AND TECHNOLOGY—Continued

\$4,180, Reid Crowther and Partners Ltd Vancouver BC \$11,400, Scanada Consultants Ltd Ottawa Ont \$5,277, Sed Systems Ltd Saskatoon Sask \$491,363, Norman Slater Montreal Que \$5,000, Space Vector Corporation Northbridge Cal USA \$12,140, Surveyer Nenninger and Chenevert Inc Montreal Que \$35,221, D B Thompson Brentwood Bay BC \$5,783, University of: British Columbia Vancouver BC \$26,358; Waterloo Waterloo Ont \$17,134 and Western Ontario London Ont \$8,494, W L Wardrop and Associates Ltd Winnipeg Man \$23,000, R F Webb Corporation Ltd Ottawa Ont \$3,942, E Whiteley Peterborough Ont \$3,202.

*Health Services \$68,681*—Government of Canada—National Health and Welfare Ottawa Ont \$68,544.

*Management Services \$47,072*—EAC Amy and Sons Ltd Ottawa Ont \$9,000, Government of Canada—Supply and Services Ottawa Ont \$29,725, Quasar Systems Ottawa Ont \$7,875.

*Protection Services \$568,623*—Canadian Corps of Commissioners Ottawa Ont \$550,624, Capital Guard Services Ottawa Ont \$8,100, Manpower Temporary Services Halifax NS \$5,329, Universal Alarms Ottawa Ont \$4,200.

*Research Scientific Technical and Development Support Contracts \$2,523,207*—Acres Consulting Services Ltd Niagara Falls Ont \$21,059, Bell Northern Research Ltd Ottawa Ont \$5,498, Bristol Aerospace Ltd Winnipeg Man \$70,508, Canada France Hawaii Telescope Corporation Ottawa Ont \$2,339, Davis and Associates Ottawa Ont \$3,000, Digital Methods Ltd Ottawa Ont \$46,731, Dominion Aluminum Fabricating Ltd Mississauga Ont \$137,882, Donshy Industries Ltd Calgary Alta \$3,864, Ecole Polytechnique de Montreal Montreal Que \$55,055, Electrohome Ltd Kitchener Ont \$57,228, Ferritronics Ltd Richmond Hill Ont \$65,607, Gestalt International Ltd Vancouver BC \$19,023, Government of Canada—Communications Ottawa Ont \$27,468; Environment Ottawa Ont \$19,070 and Supply and Services Ottawa Ont \$50,417, Guideline Instruments Ltd Smiths Falls Ont \$24,258, Hotel Dieu Hospital Kingston Ont \$11,893, Hovey and Associates Ltd Ottawa Ont \$163,044, W L Hutchinson Associates Ltd Don Mills Ont \$17,855, Institut Armand Frappier Laval Que \$92,901, Intronics Ltd Stittsville Ont \$193,419, Leigh Instruments Ltd Carleton Place Ont \$69,588, Lektromedia Ltd Pointe Claire Que \$92,927, Lumonics Research Ltd Kanata Ont \$207,562, M D S Health Group Ltd Rexdale Ont \$25,027, M D S Laboratories Rexdale Ont \$4,265, M H G International Ltd Calgary Ont \$111,778, M P B Technologies Inc Ste Anne de Bellevue Que \$30,357, Nova Scotia Power Corporation Halifax NS \$50,000, Ontario Research Foundation Mississauga Ont \$52,943, Pallister Resource Management Ltd Calgary Alta \$31,322, Prairie Institute of Environmental Health Regina Sask \$13,131, Pro-Star Mills Ltd Saskatoon Sask \$56,744, R C A Ltd Ste Anne de Bellevue Que \$13,294, Seakem Oceanography Ltd Victoria BC \$13,100, Sentrol Systems Ltd Downsview Ont \$322,202, Solco Energy Systems Ltd Weston Ont \$11,224, Terratech Ltd Montreal Que \$18,809, Tropel San Francisco Cal USA \$2,063, University of: British Columbia Vancouver BC \$37,637, Concordia Montreal Que \$10,013, Dalhousie Halifax NS \$3,626, Memorial of Newfoundland St John's Nfld \$18,030, McGill Montreal Que \$9,063, New Brunswick Fredericton NB \$22,409, Queen's Kingston Ont \$5,045, Saskatchewan Saskatoon Sask \$8,946, Toronto Toronto Ont \$6,730 and York Downsview Ont \$13,459.

*Scientific Services \$307,627*—Adcon Ltd Moncton NB \$2,520, K D Asmus Ottawa Ont \$2,835, M P Bachynski Montreal Que \$2,767, Battelle-Northwest Richland Wash USA \$7,536, A J Bowen Ottawa Ont \$4,480, Jacques Charette and Associates Ottawa Ont \$3,984, P A Forsyth Ottawa Ont \$3,567, G A Grant Scientific Co Ottawa Ont \$8,170, Hawden Graphics Ltd Ottawa Ont \$5,446, A H Hall Ottawa Ont \$6,800, Z Kucharski Mississauga Ont \$3,100, A Larson Austin Texas USA \$7,334, D Lubman and Associates Fullerton Cal USA \$9,699, S Majumbar Ottawa Ont \$2,820, J B

Marshall Ottawa Ont \$15,000, W E K Middleton Vancouver BC \$9,605, P M Millman Ottawa Ont \$2,117, Morton Dodds and Partners Rexdale Ont \$7,998, Ontario Research Foundation Mississauga Ont \$4,900, F R Park Ottawa Ont \$7,500, F Pascher Bonn West Germany \$3,384, F L Peckover Vaudreuil Que \$4,620, D J C Phillipson Carlsbad Springs Ont \$13,706, I E Puddington Ottawa Ont \$17,060, M Ragan Halifax NS \$2,340, A Schmid Ottawa Ont \$4,000, J H Simpson Ottawa Ont \$4,900, C Stethem Whistler BC \$6,267, Terratech Ltd Montreal Que \$6,000, G L Thiessen Ottawa Ont \$7,000, K F Tupper Ilderton Que \$4,556, University of: Dalhousie Halifax NS \$6,893; McGill Montreal Que \$5,714; Waterloo Waterloo Ont \$23,404; Western Ontario London Ont \$20,826 and York Downsview Ont \$5,515.

*Training and Educational Services \$312,866*—Government of Canada—Public Service Commission Ottawa Ont \$283,498, Manpower Temporary Services Ottawa Ont \$7,997.

*Other Business Services \$1,246,677*—Brookhaven National Laboratory Upton USA \$2,405, Capital Commercial Laundry Ltd Vanier Ont \$5,959, Crawley Films Ltd Ottawa Ont \$2,832, J M Desrochers Ottawa Ont \$2,660, Government of Canada—Atomic Energy of Canada Ltd Ottawa Ont \$2,818, Canadian Government Photo Centre Ottawa Ont \$23,370, Environment Ottawa Ont \$9,863, National Film Board Montreal Que \$26,727, National Research Council Ottawa Ont \$18,899, Public Works Ottawa Ont \$2,835, Secretary of State Ottawa Ont \$2,436 and Supply and Services Ottawa Ont \$968,668, Graphic Films Ltd Ottawa Ont \$3,291, K O Mair Associates Ltd Ottawa Ont \$2,019, Manpower Temporary Services Ottawa Ont \$70,074, McKee Moving and Storage Co Ltd Saskatoon Sask \$5,782, Office Overload Ottawa Ont \$8,097, Personnel Pool Ottawa Ont \$2,503, Quinn Laboratories Toronto Ont \$2,409, Tri-City Flooring Co Ltd Ottawa Ont \$2,921, University of Saskatchewan Saskatoon Sask \$2,887, Valley Cleaning Services Deep River Ont \$5,797, Valley Painters Pembroke Ont \$4,741.

## SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

*Data Processing Services \$910,748*—Datacap Ltd Ottawa Ont \$3,600, Dun & Bradstreet Canada Ltd Toronto Ont \$6,328, Government of Canada—National Research Council of Canada-Data Processing Services Ottawa Ont \$898,487.

*Engineering Services \$631,319*—P A Lapp Ltd Toronto Ont \$11,842, W A Trott Winnipeg Man \$4,300; Contracts entered into with the Research Councils of the following provinces for the provision of scientific and technical information and support services to local Canadian companies—Alberta \$87,300, British Columbia \$140,000, New Brunswick \$83,000, Nova Scotia \$111,000, Ontario \$83,000 and Saskatchewan \$111,000.

*Management Consultants \$49,928*—P A Lapp Ltd Toronto Ont \$49,928.

*Other Business Service \$243,318*—C B A Engineering Ltd Vancouver BC \$2,791, J Clarke Ottawa Ont \$2,903, A Clayton Ottawa Ont \$2,559, J Andre Fortin Quebec City Que \$2,160, Government of Canada—Supply and Services Ottawa Ont \$61,457, J P Hyde and Associates Ottawa Ont \$4,340, E M Kidd Ottawa Ont \$3,316, Manpower Temporary Services Ottawa Ont \$5,350, George Moiseyev Ottawa Ont \$2,542, Office Overload Ottawa Ont \$4,812, A Popp Ottawa Ont \$4,713, J C Rucher Montreal Que \$7,800, D A Sinclair Ottawa Ont \$5,159, University of: British Columbia Vancouver BC \$25,689; Calgary Calgary Alta \$5,083; Laval Quebec Que \$11,052; McGill Montreal Que \$31,620; Memorial of Newfoundland St John's Nfld \$8,725; Montreal Montreal Que \$4,508; Ottawa Ottawa Ont \$11,581; Toronto Toronto Ont \$2,243 and Western Ontario London Ont \$11,241.

## SCIENCE AND TECHNOLOGY—Concluded

*Research Scientific Technical and Development Support Contracts \$167,766*—Government of Canada—National Library Ottawa Ont \$155,766, Saskatchewan Research Council Saskatoon Sask \$12,000.

*Scientific Services \$300,059*—American Chemical Society Columbus Ohio USA \$2,824, American Geological Institute Falls Church Va USA \$6,614, American Society of Hospital Bethesda Md USA \$3,726, Biosciences Info Services of Biological Abstracts Philadelphia Pa USA \$18,516, Canadian Film Institute Ottawa Ont \$5,000, Chemical Abstracts Service Columbus Ohio USA \$21,952, C O U Holdings Ltd Toronto Ont \$18,437, Engineering Index Inc New York City NY USA \$10,127, Franklin Institute Philadelphia Pa USA \$51,278, Government of Canada—Supply and Services Ottawa Ont \$7,894, Hickling-Johnston Ltd Ottawa Ont \$10,193, Informat Toronto Ont \$2,317, Institute of Electrical and Electronics Engineers Inc Piscataway NJ USA \$13,288, Institute for Scientific Information Philadelphia Pa USA \$33,853, International Food Information Service Frankfurt Germany \$3,348, Libraid Ltd Ottawa Ont \$2,568, M David Martin London England \$3,021, John G Mulvihill Falls Church Va USA \$2,313, National Science Film Library Ottawa Ont \$35,000, Prem Lata Pape Don Mills Ont \$4,800, Q L Systems Ltd Kingston Ont \$2,647, Royal Society of Canada Ottawa Ont \$15,000, S D L Ottawa Ont \$3,659, John Straitex and Partners Ltd Toronto Ont \$5,921, Teleneb Communication Corporation Washington DC USA \$2,791.

*Training and Educational Services \$9,273*—Berlitz School of Languages Ottawa Ont \$3,055, Government of Canada—Public Service Commission Ottawa Ont \$3,640.

*Other Types of Services \$2,999.*

## SCHOLARSHIP AND GRANTS IN AID OF RESEARCH PROGRAM

*Catering and Quatering Services \$9,773*—Government of Canada—Public Works Ottawa Ont \$6,596.

*Data Processing Services \$48,382*—Government of Canada—National Research Council of Canada—Data Processing Services Ottawa Ont \$48,382.

*Management Consultants \$14,900*—Designetics International Inc Waterloo Ont \$4,900, Government of Canada—Supply and Services Ottawa Ont \$10,000.

*Other Business Services \$6,528*—Manpower Temporary Services Ottawa Ont \$6,220.

*Other Types of Services \$1,417.*

## Science Council of Canada

### OPERATIONS PROGRAM

*Contract Fees and Travel \$247,865*—P L Appleton & Associates Manotick Ont \$2,500, J R Assad Sillery Que \$3,413, Austrian Catering Service Ottawa Ont \$4,792, N H Britton Toronto Ont \$2,280, R Brown Washington DC USA \$2,500, M Cameron Ottawa Ont \$2,500, Canadian Engineering Manpower Council Ottawa Ont \$2,500, Chateau Laurier Ottawa Ont \$8,064, B Doern & Associates Ltd Ottawa Ont \$20,374, D Estrin Toronto Ont \$2,325, R T Franson & A R Lucas Vancouver B C \$7,397, F T Gerson Ltd Toronto Ont \$8,567, L Giroux & P Kenniff Quebec Que \$5,522, Government of Canada—Public Works Ottawa Ont \$2,057, Government of the Northwest Territories Yellowknife NWT \$2,864, E Gourdeau Quebec Que \$3,311, J MacAulay Ottawa Ont \$12,850, A MacKillop Ross Scotland \$2,100, P T Macklem Montreal Que \$4,390, H B Marshall Senneville Que

\$4,725, P Middleton & Associates Ltd Toronto Ont \$3,935, Pallister Resource Management Ltd Calgary Alta \$4,380, M J Phillips Toronto Ont \$5,167, P Proteau Ottawa Ont \$4,550, K Sam Ottawa Ont \$2,100, I P Sharp Associates Ltd Toronto Ont \$2,138, R Tabacnik Ottawa Ont \$7,600, D T Tanaka & B Bijou Ottawa Ont \$4,500, Technical Overload Ottawa Ont \$3,046, University of Carleton Ottawa Ont \$8,500, Toronto Toronto Ont \$21,786 and Waterloo Waterloo Ont \$9,975, D Watson Ottawa Ont \$7,898, R Williams Manchester England \$5,605.

*Outside Stenographic, Clerical and General Services \$4,212*—Personnel Pool Ottawa Ont \$4,125.

*Photography Service \$2,243*—J Bianchi Ottawa Ont \$2,178

*Scientific Services \$2,000.*

*Simultaneous Translation Services \$5,700*—International Simultaneous Translation Service Montreal Que \$5,700.

*Training, Educational Services \$9,277*—Government of Canada—Public Service Commission Ottawa Ont \$8,970.

*Other Types of Services \$5,803.*

## SECRETARY OF STATE

### ADMINISTRATION PROGRAM

*Accounting Services \$201,600*—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$201,600.

*Training of Public Servants—Other \$92,762*—Government of Canada—Public Service Commission Ottawa Ont \$80,318.

*Other Health Services \$13,490*—Government of Canada—National Health and Welfare Ottawa Ont \$13,490.

*Protection Services \$129,781*—Canadian Corps of Commissionaires Ottawa Ont \$5,089, Grant Security Services Ottawa Ont \$124,692.

*Management Consultants and Contract Research \$48,540*—Carleton University Ottawa Ont \$32,343.

*Data Processing Services \$534,903*—Alphatext Ltd Ottawa Ont \$112,845, Automation Centre of Ottawa Ottawa Ont \$18,418, Computer Science Centre Ottawa Ont \$14,203, Computer Systems Ltd Ottawa Ont \$5,614, Estrie Data Processing Centre Inc Granby Que \$19,070, Government of Canada—Communications Ottawa Ont \$7,245, Energy, Mines and Resources Ottawa Ont \$89,810 and Supply and Services Ottawa Ont \$11,243, IBM Canada Ltd Don Mills Ont \$3,929, I P Sharp Associates Ltd Toronto Ont \$2,589, Industrial Life Technical Services Inc Montreal Que \$3,872, Sperry Univac Computer Systems Mississauga Ont \$2,316, Systems Dimensions Ltd Ottawa Ont \$93,393, University of Montreal Montreal Que \$157,738.

*Other Business Services \$168,780*—Barbara's Office Personnel Ottawa Ont \$5,911, Government of Canada—Supply and Services Ottawa Ont \$33,042, Harrington Personnel Ottawa Ont \$10,401, Industrial Overload Ottawa Ont \$42,503, Personnel Pool Ottawa Ont \$9,191, The 500 Ottawa Ont \$2,765, Victor Temporaries Cambridge Ont \$8,636.

*Storage and Warehousing \$11,394*—Government of Canada—Supply and Services Ottawa Ont \$11,394.

*Hospitality \$11,725.*

*Miscellaneous \$762.*

**SECRETARY OF STATE—Continued****BILINGUALISM PROGRAM**

*Training of Public Servants—Other \$14,123*—Government of Canada—Public Service Commission Ottawa Ont \$6,017, L'École Nationale D'Administration Publique Quebec Que \$5,717.

*Management Consultants and Contract Research \$131,725*—Goldfarb Consultants Ltd Toronto Ont \$110,000, Ottawa Board of Education Ottawa Ont \$17,435.

*Data Processing Services \$2,650*—Ministry of Education Toronto Ont \$2,650.

*Other Business Services \$56,360*—Barbara's Office Personnel Ottawa Ont \$2,875, W Bradley Ottawa Ont \$3,575, B C Elwood Toronto Ont \$7,500, Goldfarb Consultants Ltd Toronto Ont \$13,500, S K MacKay Vanier Ont \$2,600, Office Overload Ottawa Ont \$3,140, Personnel Pool Temporary Ottawa Ont \$9,854, Victor Temporaries Cambridge Ont \$4,754.

*Hospitality \$2,778.*

**ARTS AND CULTURE PROGRAM**

*Training of Public Servants—Other \$10,149*—Government of Canada—Public Service Commission Ottawa Ont \$8,852.

*Other Health Services \$4,953*—Royal Victoria Hospital Montreal Que \$4,953.

*Management Consultants and Contract Research \$768,036*—R D Anderson Ottawa Ont \$4,800, V G Chapman Ottawa Ont \$7,300, E F Cochran Ottawa Ont \$4,200, A Cohen Ottawa Ont \$4,000, Comstat Consulting Service Ottawa Ont \$47,750, J Cotton Ottawa Ont \$4,800, Hunt D De Pedery Toronto Ont \$2,000, M Farrell Touraine Que \$4,200, G Huel Montreal Que \$2,000, E Imredy Vancouver BC \$2,000, Policy Consulting Associates Ottawa Ont \$12,500, Touche Ross and Co Toronto Ont \$12,000.

*Data Processing Service \$19,965*—Systems Dimensions Ltd Ottawa Ont \$18,198.

*Motion Picture Production and Distribution \$18,132*—Government of Canada—National Film Board Ottawa Ont \$16,134.

*Photography Services except Motion Picture \$3,175.*

*Other Business Services \$168,398*—Barbara's Office Personnel Ottawa Ont \$3,024, Canadian Institute of Creative Press Downsview Ont \$10,500, H H Edmunds Windsor Ont \$8,000 D C Gassie Ottawa Ont \$2,096, Government of Canada—Supply and Services Ottawa Ont \$9,332, Harrington Personnel Ottawa Ont \$2,547, Intendes Group Ltd Ottawa Ont \$14,100, Stacey Personnel Ottawa Ont \$22,998, Office Overload Ottawa Ont \$19,133, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont \$18,753, Personnel Pool Temporary Ottawa Ont \$5,091, P S Ross & Partners Toronto Ont \$15,000, The 500 Selection Services (Ottawa) Limited Ottawa Ont \$16,805.

*Hospitality \$82,019.*

*Miscellaneous \$702.*

**EDUCATION SUPPORT PROGRAM**

*Training of Public Servants—Other \$3,083*—Government of Canada—Public Service Commission Ottawa Ont \$3,083.

*Management Consultants and Contract Research \$17,045*—Carleton University Ottawa Ont \$2,800, Symons THB Peterborough Ont \$11,250, M Yacas Ottawa Ont \$2,125.

*Other Business Services \$12,569*—Government of Canada—Supply and Services Ottawa Ont \$2,478, Office Overload Ottawa Ont \$4,480, M E Rodgers Ottawa Ont \$2,100.

*Hospitality \$664.*

**TRANSLATION PROGRAM**

*Training of Public Servants—Other \$201,810*—M Cheng Kowloon Hong Kong \$2,082, Government of Canada—Public Service Commission Ottawa Ont \$51,429, University of: Laurentian Sudbury Ont \$2,034; Laval Quebec Que \$23,920; Moncton Moncton NB \$8,320; Montreal Montreal Que \$73,960; Ottawa Ottawa Ont \$25,233 and Quebec Trois-Rivières Que \$6,152.

*Management Consultants and Contract Research \$371,200*—University of Montreal Montreal Que \$334,654.

*Data Processing Services \$88,865*—University of Montreal Montreal Que \$86,000.

*Other Business Services \$3,455,749*—N M Abileah Montreal Que \$13,785, H Abul Naga New York City NY USA \$2,590, Actra Translations Ottawa Ont \$29,655, P S Adams Ottawa Ont \$2,025, P Adams Ottawa Ont \$3,134, D Aganian Outremont Que \$4,415, L Anderson Pointe Claire Que \$4,810, U Anderson Ottawa Ont \$2,539, C Angers Comte Portneuf Que \$2,188, R Aouad Vancouver BC \$2,960, R M Aouad Vancouver BC \$2,540, J April Washington DC USA \$3,145, L Archambault Sainte Anastasie Que \$3,670, S Armstrong Hull Que \$5,053, J Arvis Montreal Que \$6,715, Auclair Raffet and Zelnick Montreal Que \$14,342, A Audet Moncton NB \$2,188, R Auger Touraine Que \$6,556, R M Baehrel Ste Foy Que \$4,419, J Baillargeon Quebec Que \$4,272, V Bamber Calgary Alta \$6,454, H Bambrrough Ottawa Ont \$4,101, Barbara's Office Personnel Ottawa Ont \$188,229, D Barrabe Quebec Que \$2,188, M J C Barrot Montreal Que \$14,255, E B Barry Ottawa Ont \$5,682, L J Bean Ottawa Ont \$6,282, L Beaudet Ottawa Ont \$4,300, M Beaudry Ottawa Ont \$3,524, R Beaulieu Ste Foy Que \$4,272, J P Beccat Montreal Que \$13,925, A L Bedard Hull Que \$4,300, G Belanger Montreal Que \$4,762, M Belleau Laval Que \$9,705, F Beland Hull Que \$8,684, G Belkow Ottawa Ont \$3,314, G Benoit Montreal Que \$4,272, M Bergeron Sillery Que \$2,188, H Bernard Sherbrooke Que \$2,821, C Billington Ottawa Ont \$4,104, C J Birchall Montreal Que \$2,211, A Bisson Aylmer Que \$3,538, H Bissonette Ottawa Ont \$3,150, P F Bitossi Ottawa Ont \$13,686, P Blais Ste Foy Que \$2,188, F Blanchard Montreal Que \$4,300, C Blanchet Montreal Que \$2,188, Blouin Translations Ottawa Ont \$8,371, A Boch Ottawa Ont \$2,715, R Boileau Ottawa Ont \$4,300, M Boisseauville Quebec Que \$4,300, L Boisenue Montreal Que \$4,272, D Bouchard Comte d'Iberville Que \$4,300, M A Bouchat Labrador Nfld \$3,003, P Bouchart Bouchart Montreal Que \$11,925, Fortier D Boucher Ottawa Ont \$2,188, M C Bourbin Montreal Que \$10,054, J Bourque Outremont Que \$8,291, A Bouvrette Hull Que \$3,765, C Bouygués Vancouver BC \$2,960, D A Boyer Ottawa Ont \$2,188, A J Braz Montreal Que \$4,914, M J Briere Ottawa Ont \$4,300, N Brinque Lucerne Que \$5,543, L Brisbois Comte de Vaudreuil Que \$4,300, J Brisson St Jerome Que \$4,300, J Brunet Ottawa Ont \$7,554, M T Buenbia Md USA \$3,145, Y Burchell Kanata Ont \$10,281, R F Burger Tenega Que \$4,376, D Burgess Ottawa Ont \$4,300, B Bullock Ottawa Ont \$11,820, J U Burnham Fredericton NB \$2,185, C Caissie Ottawa Ont \$4,300, M Compeau Sudbury Ont \$4,300, M Carbay St Bruno Que \$4,300, M Cardinal St Therese de Blainville Que \$4,272, L Castonguay Hull Que \$5,447, C Chamberlin Ottawa Ont \$2,188, Champeau Ottawa Ont \$2,188, G Chamaillard Montreal Que \$13,778, D Chaput Aylmer



# SECRETARY OF STATE—Continued

Que \$8,685, H Charbonneau Ottawa Ont \$3,461, N Charlebois Ottawa Ont \$2,188, Charlez Translations Ltd Toronto Ont \$2,962, D Chartrand Ottawa Ont \$2,188, S Chartrand Montreal Que \$4,300, E Chatfield Williamstown Ont \$3,330, M Chenard Ste Foy Que \$4,300, C Chevrier Ste Foy Que \$4,300, M Chidiac Ste Foy Que \$2,188, K Y Chin Montreal Que \$2,796, P Christensen Toronto Ont \$3,091, Christina Personnel Ottawa Ont \$35,078, H G Classen Ottawa Ont \$21,408, S Clavel Ste Foy Que \$2,188, C Clement Ste Foy Que \$4,300, J P Clemente St Leonard Que \$2,188, S Cliche Trois Rivières Que \$2,188, H Cloutier Montreal Que \$4,300, J P Coakley Hamilton Ont \$2,123, M Codi Ottawa Ont \$11,285, G Colby Washington DC USA \$4,070, M J O Conen Ottawa Ont \$3,228, Conseiller d'Information Documentation Technique Ltee Montreal Que \$2,335, P Conlon Ottawa Ont \$3,885, J P Corriveau Quebec Que \$4,272, M Cote Quebec Que \$4,300, H L Coulter Washington DC USA \$5,445, E L Cox Ottawa Ont \$7,036, J W Cox Ottawa Ont \$11,406, L Daigle Richibucto NB \$4,300, M Daigle Ste Foy Que \$2,188, Daigneault Sherbrooke Que \$2,188, Y Damberges Ottawa Ont \$10,300, M J Dana Ottawa Ont \$2,220, L O D'Apollonia Port Lucie Fla USA \$3,145, P D'Auteuil Ottawa Ont \$2,188, L Daviault Sillery Que \$6,600, A Dekvarent Montreal Que \$15,540, D de la Chevroliere Victoria BC \$7,301, D Delaunay Mount Royal Que \$2,631, L Delpierre Dollard des Ormeaux Que \$14,680, C de Leuchtenberg Ottawa Ont \$2,157, F de Montigny Montreal Que \$4,300, S de Repentigny Ste Adele Que \$4,272, J Desbiers Champlain Que \$4,300, D Des Narais Sherbrooke Que \$4,625, C Despres Ste Foy Que \$2,188, J M Desrochers Ottawa Ont \$25,962, C Desrosiers Quebec Que \$2,188, J G Desternes Ottawa Ont \$6,221, A De Varent Montreal Que \$3,330, M De Varent Ottawa Ont \$9,065, L De Virgilio Montreal Que \$8,305, V Dickinson Ottawa Ont \$2,896, R Dignard Quebec Que \$4,272, P Dionne Sherbrooke Que \$5,374, G Dorval Ottawa Ont \$11,231, J Dubois Brossard Que \$4,300, Y Duchaine Trois Rivières Que \$4,300, Y Dugal Trois Rivières Que \$2,188, A Duguay Montreal Que \$2,188, Gagne D R Duguay Trois Rivières Que \$4,272, S Dumas Longueuil Que \$4,300, H Elbaum Montreal Que \$5,546, B Esterez Montreal Que \$3,745, J Falardeau Quebec Que \$2,188, M Falardeau Trois Rivières Que \$3,960, L Fauteux Montreal Que \$4,272, D Feuillatte St Hubert Que \$4,862, K M Finch Hazeldean Ont \$3,627, K Fitzgibbons Pointe Gatteau Que \$2,188, G D Foundation Montreal Que \$17,288, M T Fontana Pierrefonds Que \$5,647, J Forting Ste Foy Que \$2,188, R Fortin Montreal Que \$4,300, A Francoeur Montreal Que \$3,463, N Fredette Montreal Que \$4,790, Fritsch Sow Montreal Que \$4,788, R Fitzgerald Ste Foy Que \$2,188, D G Fry Picton Ont \$2,255, J J Fulton Ottawa Ont \$24,420, L Gagne Ste Foy Que \$2,188, P Gagne Moncton NB \$2,188, J C Gemar Montreal Que \$3,047, H Germain Sherbrooke Que \$5,474, J Gilbert Sherbrooke Que \$4,300, D Ginter Rosemont Que \$2,188, I Giossan Ottawa Ont \$9,620, J V Glass Ottawa Ont \$2,089, S Godbout Ottawa Ont \$2,188, A Godin Laval Que \$2,188, C Gold Ottawa Ont \$11,972, M. Goldwin Ottawa Ont \$2,600, J K Gothreau Montreal Que \$2,018, L Goudec Ottawa Ont \$15,583, N Goulet Ste Anne de Beaurépe Que \$4,272, Government of Canada—Supply and Services Ottawa Ont \$24,996, M Grandchamp Montreal Que \$6,913, M S Grenon Sillery Que \$4,300, P Griffon Ottawa Ont \$3,315, A Grignon Ottawa Ont \$4,300, Y Grimaud Vancouver BC \$2,960, C Groendaal Pointe Claire Que \$12,355, P Grubb Burlington Ont \$8,695, B Grzebin Aylmer Que \$2,573, J Guay Quebec Que \$4,272, G Gagnon Westmount Que \$4,300, M Guccione Oakville Que \$3,073, M Guibord Ottawa Ont \$4,300, B Guimond Quebec Que \$2,188, J Hachoy Moncton NB \$2,188, K Haddad McLean Va USA \$2,405, J Haile Montreal Que \$4,300, A Hamalian Montreal Que \$3,263, W S Hamilton Vancouver BC \$2,765, Harrington Personnel Ottawa Ont \$2,405, M Harris Ottawa Ont \$2,093, R Hart Trois Rivières Que \$4,300, H R Hayes Ottawa Ont \$9,201, D Haynes Toronto Ont \$4,385, A K Hellum Sherwood Park Alta \$2,055, A Henriquez Ottawa Ont \$8,695, D K

Hessel Toronto Ont \$6,314, H Hindley Ottawa Ont \$3,533, R N Hiridzu Ottawa Ont \$6,445, C A Hoffer Ottawa Ont \$2,080, L D Hofseth Ottawa Ont \$2,874, J Horvath Ottawa Ont \$11,389, D Horwitz Toronto Ont \$2,220, G Hotte Vanier Ont \$4,300, E Houle Hull Que \$12,311, S Howard Toronto Ont \$3,260, Y Hoyano Vancouver BC \$5,204, M Hudak Ottawa Ont \$9,708, R Hudon Neuf Chatel Que \$4,272, I Hubert Montreal Que \$2,188, J M A Hulsemann Winnipeg Man \$2,011, A Hutchinson Hull Que \$4,300, Information Secretariat Ltd Ottawa Ont \$6,515, E Inksetter Aylmer Que \$10,052, P M Jangaard Claremont NS \$2,485, B J Janick Ottawa Ont \$3,165, D Jargaille Montreal Que \$2,185, K Jaworsky Ottawa Ont \$3,150, Y Jean Kentville NS \$12,519, J Johe Toronto Ont \$13,842, C Junginger Ottawa Ont \$13,669, A Kabata Nanaimo BC \$6,378, M Kalab Ottawa Ont \$3,594, M Kanellakos Ottawa Ont \$6,905, H C Katz Mayne Island BC \$3,249, N Kay Vancouver BC \$2,960, O Kellner Ottawa Ont \$4,874, Kelly Girl Services of Canada Toronto Ont \$10,526, W F Kelly Nanaimo BC \$5,299, C Kirkwood Ottawa Ont \$2,052, A Kleintert St Hubert Que \$3,273, M Kondo Ottawa Ont \$3,700, B Krakowsky San Francisco Cal USA \$2,405, J Krotki Ottawa Ont \$2,590, M C Labadie Brossard Que \$3,145, L Labbe Montreal Que \$2,188, P Labrie Ste Foy Que \$2,188, A Lachaud Beaconsfield Que \$2,188, V Lachow San Diego Cal USA \$2,405, M Lacourciere Lucerne Que \$11,798, M Lagrenade Montreal Que \$2,615, C Laine Montreal Que \$4,300, L Lalonde Montreal Que \$4,300, M Lamarre Joliette Que \$4,300, L Lamontagne Ottawa Ont \$8,812, R Lang Ottawa Ont \$23,673, L Langlois Hull Que \$3,803, R Lastarnas Ottawa Ont \$2,716, F Lavergne Montreal Que \$9,223, H Laviguerie Montreal Que \$2,051, R Lavroff Seattle Wash USA \$16,030, F Lebeau Outremont Que \$2,188, L Leboeuf Laval des Rapides Que \$2,188, C Lebel Ste Foy Que \$4,272, N Leclerc Moncton NB \$4,300, P L'Ecuier Ste Foy Que \$4,756, M Lee Chelsea Que \$2,247, E Lefebvre St Hubert Que \$4,300, D Le Franco Ste Foy Que \$2,188, Legail and Associates Toronto Ont \$3,860, J Lepage Montreal Que \$11,351, M Lemay Sillery Que \$2,188, R Lemieux La Salle Que \$2,188, S Lenko Ottawa Ont \$2,789, L Leroux Hull Que \$10,705, Les Associes Marie Selick Ltd Montreal Que \$2,835, Les Traducteurs Medicaux Montreal Que \$15,396, Les Traductions Dugas Lucerne Que \$2,953, Les Traductions Jacques Hull Que \$3,954, Les Traductions Jean Paul Enr Montreal Que \$7,070, Les Traductions Natilus Ltd Lotbiniere Que \$4,871, Letran Enreg Ottawa Ont \$10,876, H Levendel Ottawa Ont \$4,612, J Levesque Moncton NB \$4,286, L M Levesque Ottawa Ont \$2,188, M Levesque Ste Foy Que \$2,188, Loyer Enregistre et Associes Montreal Que \$9,396, C Y Litalien Trois Rivières Que \$4,300, Y Lorrain Montreal Que \$4,272, G Lorrain Ottawa Ont \$9,250, A Losier Shediac NB \$2,188, M C Loslier Montreal Que \$4,300, R Lussier Ottawa Ont \$4,300, Luma Translations Reg'd Ottawa Ont \$4,031, E J MacDougall Dundas Ont \$13,803, R MacGregor Gananque Ont \$6,354, J MacKinnon Victoria BC \$2,002, C Malles Ottawa Ont \$4,000, Doeuper H Malm Ottawa Ont \$3,296, R Makarius Paris France \$2,405, J L Malherbe Ottawa Ont \$9,257, G Marc Trois Rivières Que \$2,188, P Marchal Ottawa Ont \$8,445, I Marchand Ottawa Ont \$4,272, G Mare Vancouver BC \$2,960, R Marquis Montreal Que \$2,263, A Martin Toronto Ont \$4,440, G Martin Scoudouc NB \$4,300, S Martorani Bethesda Md USA \$2,405, C Martel St Nicholas Que \$2,188, R Masicotte Laval Que \$4,300, C Massieu Montreal Que \$5,920, J Massieu Montreal Que \$6,105, J B Matthew Ottawa Ont \$10,915, H Maurais Grandmere Que \$4,300, C McDare Ottawa Ont \$2,050, J D McIntosh Vancouver BC \$6,409, E McLaughlin Ottawa Ont \$4,995, J Mejias Westmount Que \$5,880, H S Meleras Montreal Que \$9,190, G Melnikoff Ottawa Ont \$6,845, M Menard Ottawa Ont \$2,188, C Mendrisky Ottawa Ont \$3,378, J Menjon Bethesda Md USA \$2,405, E Metulynsky Vanier Ont \$2,332, D Michaud Aylmer Que \$9,651, S Michielli Valleyfield Que \$4,272, G Mirabeau Ottawa Ont \$2,914, L Moffat Ste Therese en Haut Que \$2,188, T Mondesir Hull Que \$3,010, K F Mori Ottawa Ont

**SECRETARY OF STATE—Continued**

\$7,799, H Morin Montreal Que \$4,300, G Mougout Ottawa Ont \$2,188, A Moukhine Ottawa Ont \$3,824, L Muller Ottawa Ont \$7,250, Y Munter Ottawa Ont \$6,513, L Nahon Ottawa Ont \$5,180, C F Namiesniowski Ottawa Ont \$2,388, Naparco Enreg Montreal Que \$3,691, C Nault Montreal Que \$2,188, R Nejm Ottawa Ont \$2,158, V N Nekrassoff Ottawa Ont \$30,062, V Neville Magog Que \$2,714, E Nicolas Montreal Que \$2,188, D Norak Ottawa Ont \$4,531, O Norika Vancouver BC \$3,885, S Nowacki Ottawa Ont \$6,957, J Nowosielski Montreal Que \$23,283, Office Overload Ottawa Ont \$16,536, M Olenjnikov Montreal Que \$5,557, Osogode Technical Translation Toronto Ont \$23,759, A O'Sullivan Edmonton Alta \$6,814, Ottawa Hull Bilingual Personnel Ltd Ottawa Ont \$8,595, F Ouellet Ottawa Ont \$4,300, G Ouellet Trois Rivières Que \$2,187, C Ouimet Lucerne Que \$8,265, R Oyarzun Vancouver BC \$2,960, V Paganuzzi Ste Therese en Haut Que \$8,335, F Page Chateauguy Que \$2,188, E Panarella Ottawa Ont \$4,862, D Paquet Ottawa Ont \$2,188, J P Paradis Quebec Que \$4,272, M Paradis Trois Rivières Que \$2,188, M L Parizeau Ottawa Ont \$2,000, J P Partensky Montreal Que \$3,870, T Patera Montreal Que \$5,195, R Payer Williamstown Ont \$5,072, P Pellerin Ste Foy Que \$4,300, B Pelletier Quebec Que \$4,272, F Pelletier Ste Foy Que \$4,300, Peter Hyde and Associates Ottawa Ont \$29,329, E P Pfeiffer Dorval Que \$2,541, D Pilon Montreal Que \$4,300, L Pilon Conte Prevost Que \$2,188, C Pirlot Ottawa Ont \$2,828, G Phillips Ottawa Ont \$2,597, N Pervushin Montreal Que \$2,967, J E Plante Ottawa Ont \$7,710, D Plourde Ste Foy Que \$2,188, Pelletier J Poirier Giffard Que \$4,300, S Poliakov Montreal Que \$4,740, J M Poliquin Ottawa Ont \$5,797, Portage Personnel Ltd Hull Que \$7,855, G O H Poulsen Ottawa Ont \$3,836, Prod Exec Fluid Ltee St Basile Le Grand Que \$8,291, J Provenche Montreal Que \$8,123, N Proulx Nicolet Que \$2,188, N Quintal Arvida Que \$4,300, M Racette Montreal Que \$4,300, M Racette Hull Que \$2,188, J J Raineri Montreal Que \$4,989, L Ranger Cumberland Ont \$2,188, A Raoult Ottawa Ont \$7,198, J Ratnoff Bethesda Md USA \$2,405, M Richer Montreal Que \$4,272, D Riedel Ottawa Ont \$8,157, C Richaud Montreal Que \$6,290, J Rivas Vanier Ont \$10,730, J Robert St Eustache Que \$4,300, E Robinson Quebec Que \$5,735, R Rochefort Sudbury Ont \$4,300, N Rochette Quebec Que \$4,300, C Rochon St Jacques Que \$2,188, M Rodier Ottawa Ont \$2,188, P Rodrigues Washington DC USA \$3,145, J Roland Toronto Ont \$3,700, Rouliou Moncton NB \$4,272, M Ruest Sherbrooke Que \$2,188, G Sabouret Ottawa Ont \$24,019, I Saharoy Ottawa Ont \$3,330, G Salsky Lucerne Que \$5,481, A Salvador Ottawa Ont \$2,220, D F Samson Dorchester NB \$6,585, J Sargent Kanata Ont \$7,087, G Savard Montreal Que \$4,300, L Schiffo Ottawa Ont \$4,300, J Schlager Calgary Alta \$2,035, H Schreiter Toronto Ont \$8,367, A Scott Vancouver BC \$2,960, M Sebek Ottawa Ont \$2,188, H Seignard Lucerne Que \$4,298, J Seihl Montreal Que \$6,620, J Sergerie Ste Foy Que \$2,188, F Shanken San Francisco Cal USA \$3,145, R Shannon Dorchester NB \$2,188, F Shanken San Francisco Cal USA \$3,145, R Shannon Dorchester NB \$2,188, D A Sinclair Ottawa Ont \$3,175, E Sippert Ottawa Ont \$5,468, C Sloane Islington Ont \$3,539, J M Smeeton Westmount Que \$2,218, D Sorell Montreal Que \$5,804, Sotravia Traductions Techniques Enreg Hull Que \$18,157, Spica Translation Vanier Ont \$29,925, S St Amour Montreal Que \$2,188, P Stevens Rexdale Ont \$6,526, J Stewart Ottawa Ont \$4,226, B St Jean Ottawa Ont \$2,188, F St Laurent Ville St Laurent Que \$2,188, P St Onge Montreal Que \$5,119, C Strong Ottawa Ont \$6,250, J Summer Agincourt Ont \$2,405, A Tados Ottawa Ont \$19,304, P Tanguay Comté de Beauce Que \$7,281, L Tardif Montreal Que \$2,188, Technitran Enreg Outremont Que \$8,862, B Tell Mississauga Ont \$2,220, The 500 Ottawa Ont \$6,581, C Theriault Ville St Laurent Que \$4,300, L Theriault Ste Foy Que \$4,300, M Thibodeau Vanier Ont \$2,188, T Thorpe Ottawa Ont \$25,208, N Tomcio Kanata Ont \$2,849, M Tosag Montreal Que \$9,150, C Toupin Trois Rivières Que \$4,272, M Townlay Toronto Ont \$5,126, Traduco Ottawa Ont \$2,537, B and B

Traductions Inc Montreal Que \$20,320, Gamma Traductions Inc Ottawa Ont \$29,106, Gemini Traductions Enreg Montreal Que \$14,742, D Tremblay Pointe Claire Que \$4,286, K Tremblay Carlsbad Springs Ont \$4,300, S Trotter Ottawa Ont \$2,188, L Trotter Lively Ont \$4,300, A Tsai Ottawa Ont \$2,733, E Valiquette Ottawa Ont \$10,295, J Van Ameringen Toronto Ont \$3,700, A Van Der Maas Ottawa Ont \$4,995, C Veilleite Moncton NB \$2,188, R Veilleux Mistassini Que \$5,555, C Venturin Washington DC USA \$2,405, D Verville Montreal Que \$3,988, M Vezina Lucerne Que \$2,436, F Vial Ottawa Ont \$4,995, P Vial Montreal Que \$5,735, N Viennau Petit Rocher NB \$4,300, C Vigneault Ste Foy Que \$2,188, O Villeneuve Quebec Que \$7,305, Latreille L Villeneuve Hull Que \$2,188, B Vincent Tracey Que \$2,188, Rem Volmer Orleans Ont \$4,204, Y L Walls Vancouver BC \$2,979, M Walsh L'Original Ont \$19,606, W G I Corporation Ottawa Ont \$7,087, E Wilde Montreal Que \$4,810, A Wood Ste Foy Que \$2,188, E Yakimin Lachine Que \$5,147, L Zeitoun Ottawa Ont \$3,065.

*Miscellaneous \$64.*

*Hospitality \$376.*

**CITIZENSHIP PROGRAM**

*Accounting Services \$23,463*—Government of Canada—Supply and Services Ottawa Ont \$23,463.

*Legal Services \$5,230*—F W Chenoweth Toronto \$2,475.

*Training of Public Servants-Other \$70,848*—Government of Canada—Public Service Commission Ottawa Ont \$59,315.

*Management Consultants and Contract Research \$358,960*—R Andreychuk Moose Jaw Sask \$3,428, A Beaudoin Loretteville Que \$4,835, M M Belanger Winnipeg Man \$2,813, P Bosa Downsview Ont \$2,335, J Burnet Toronto Ont \$3,750, J Dahlie Vancouver BC \$2,000, J M De Pew Ottawa Ont \$3,500, N F Dreisziger Kingston Ont \$2,800, S Drouin Ste Foy Que \$2,075, J K Fedorowicz London Ont \$4,250, M C Gilbert Mont St Hilaire Que \$3,600, L Girouard L'Assomption Que \$18,700, F Giroux Vanier Ont \$2,628, M Hartling Ottawa Ont \$2,628, T Heinrichs Toronto Ont \$4,000, C Jaenen Ottawa Ont \$2,500, M Joubert Levis Que \$3,003, V Koby Toronto Ont \$4,750, H Koehler Vancouver BC \$2,650, S Kossman Montreal Que \$3,128, E W Laine Ottawa Ont \$4,000, G Levesque Ottawa Ont \$2,630, G Loken Calgary Alta \$4,000, M R Lupul Edmonton Alta \$2,250, T Makabe Toronto Ont \$2,750, National Black Coalition of Canada Bramalea Ont \$70,000, R Racette Rougemont Que \$2,128, R J Ravault Ottawa Ont \$18,500, D Rickerd Toronto Ont \$3,188, L Sillanpaa Ottawa Ont \$2,750, G Sucharczuk Ottawa Ont \$2,000, R Sutherland Sherbrooke Que \$6,000, A Thomas Toronto Ont \$2,630, V Tomovich St Catharines Ont \$2,350, G Tulchinsky Kingston Ont \$5,000, University of Alberta Edmonton Alta \$2,000 and Wilfrid Laurier Waterloo Ont \$3,000.

*Data Processing Services \$3,044.*

*Motion Picture Production and Distributions \$45,000*—Government of Canada—National Film Board Ottawa Ont \$45,000.

*Photography Service except Motion Pictures \$7,263*—Government of Canada—Public Archives Ottawa Ont \$6,660.

*Storage and Warehousing \$3,230*—Government of Canada—Supply and Services Ottawa Ont \$3,230.

*Other Business Services \$1,123,513*—G Anderson Waterloo Ont \$2,000, J Andrews Carlsbad Springs Ont \$3,750, Angus Employment Agency Ltd Hamilton Ont \$3,789, R Annis Nanaimo BC \$13,000, T Aoki Vancouver BC \$3,750, R Azad Edmonton Alta \$2,488, Arctic Mackenzie Personnel Services Ltd Edmonton Alta \$7,975, Barbara's Office Personnel Ottawa Ont \$35,578, E Bahell Edmonton Alta \$8,116, British Columbia Women's Research



**SECRETARY OF STATE—Continued**

Centre Vancouver BC \$2,400, L Beaulieu Ottawa Ont \$9,625, C M Best New Glasgow NS \$10,000, D Bissel Prince George BC \$13,000, B Bociurkiw Ottawa Ont \$5,000, J Bruce Ottawa Ont \$3,700, J Burnett Toronto Ont \$5,000, Canadian Committee on Learning Opportunities for Women Toronto Ont \$6,000, Canadian Council on Social Development Ottawa Ont \$7,000, Canadian Folk Arts Council Toronto Ont \$175,000, Canadian Multicultural Festival of Choirs Ottawa Ont \$35,000, P Cavadias Montreal Que \$2,016, H Cooperstock Toronto Ont \$14,859, M Cressman Keewatin Ont \$11,644, R P Cutes Antigonish NS \$5,000, C Czako Ottawa Ont \$2,448, J Dahlie Vancouver BC \$5,000, DGS Group Toronto Ont \$6,056, Employers Overload Company Toronto Ont \$6,646, Friesen Kaye and Associates Ottawa Ont \$26,800, H Ganzevort Gorham Maine USA \$2,754, L M Gerber Cambridge Mass USA \$4,200, C J Gerridzen Ottawa Ont \$3,120, Government of Canada—Supply and Services Ottawa Ont \$13,880, N E Hankey Ottawa Ont \$3,250, O Hawrylyshyn Kingston Ont \$4,000, D Higgs Toronto Ont \$2,000, D G Hill Don Mills Ont \$2,500, Humber College Centre Toronto Ont \$3,600, Hunter Straker Templeton Toronto Ont \$10,546, Institut Canadien d'Éducation des Adultes Montreal Que \$20,000, Jacques Dussalt and Associates Ottawa Ont \$53,475, S Johnson Ottawa Ont \$2,000, Kelly Girl Services of Canada Toronto Ont \$9,556, J E Kerr Truro NS \$2,800, V Knowles Ottawa Ont \$5,250, L Laforce Quebec Que \$3,750, L Lebouthilier Bas Caraquez NB \$8,700, B Lefebvre Montreal Que \$13,414, H Levendel Ottawa Ont \$3,000, F Lundmark Wabowden Man \$2,000, M Lupul Edmonton Alta \$4,900, J MacDonald Ottawa Ont \$10,220, P Madsin Ottawa Ont \$3,600, D Magidson Toronto Ont \$5,400, Pelletier C Mailhot Temiscouata Que \$13,000, Manitoba Association of Friendship Centres The Pas Man \$3,400, Manpower Temporary Services Saskatoon Sask \$2,911, J McGregor Ottawa Ont \$3,600, F McIntosh Happy Valley Labrador \$2,500, M Mehes Sudbury Ont \$2,640, S Migus Ottawa Ont \$3,552, Stacey Personnel Ottawa Ont \$3,534, M Mitchell Prince George BC \$2,500, National Association of Friendship Centres Ottawa Ont \$70,951, National Council YMCA Ottawa Ont \$8,000, National Dream Corps Thunder Bay Ont \$10,375, National Multicultural Theatre Toronto Ont \$116,227, M Neepin Thompson Man \$2,400, Office Overload Ottawa Ont \$23,753, Operon Research Associates Vancouver BC \$4,270, Ottawa Hull Bilingual Personnel Ltd Ottawa Ont \$3,150, Pacific Association of Communication in Friendship Centres Coquitlam BC \$11,702, R A Pierce Kingston Ont \$2,000, Portage Personnel Ltd Hull Que \$5,395, Proaction Inc Ottawa Ont \$5,000, Pro Vision Ltd Halifax NS \$3,600, A W Rasporich Calgary Alta \$2,200, R J Ravault Ottawa Ont \$18,500, G Rebbeck Thompson Man \$13,000, R Robinson Toronto Ont \$6,000, K Rubin Ottawa Ont \$2,500, J Sadouski Kingston Ont \$2,500, School of Business Administration—University of Western Ontario London Ont \$3,400, D Shackleton Ottawa Ont \$2,100, J W Sifton Ottawa Ont \$8,500, J Smerek Toronto Ont \$2,544, J Solway Stanley NB \$3,800, Square One Management Ltd Ottawa Ont \$3,920, C Stewart Ottawa Ont \$11,000, J Stewart Black Creek BC \$3,000, The 500 Ottawa Ont \$6,382, I Tsang Ont \$3,408, Twin City Office Pool Ltd Halifax NS \$7,227, Uroboros Foundation Ottawa Ont \$2,500, Victor Temporaries Cambridge Ont \$3,461, B Wilgress Ottawa Ont \$7,512, Womens Research Centre Vancouver BC \$2,800, J Wright Toronto Ont \$6,575, University of: Western Ontario London Ont \$5,000 and York Downsview Ont \$15,300.

*Hospitality \$49,145.*

*Miscellaneous \$690.*

**Canadian Film Development Corporation**

*Accounting Fees \$3,646*—Lyonnais Noiseux Montreal Que \$600, Stanley Rosen Montreal Que \$3,046.

*Legal Fees \$29,544*—Joseph Beaubien Montreal Que \$29,544.

*Advisors*—Jocelaine Amiot St Therese Que \$5,504, Paul Beaupre St Matthias Que \$16,606, Nicole Boisvert Montreal Que \$5,289, Ronald Legault Laval Que \$592, Kenneth Rosenberg Toronto Ont \$7,404, E J Rouse Toronto Ont \$22,461, Nicolas Mattosian Austin Que \$300.

*Script Readers \$13,590.*

**National Film Board**

*Film Makers Fees \$2,430,868*—Labastado Montreal Que \$6,768, A Alexander Westmount Que \$6,890, J Archambault Montreal Que \$2,500, Atlantic Underwater Enterprises \$4,250, R Award Westmount Que \$7,250, I Bail Montreal Que \$19,390, F Beauchemin L'Assomption Que \$5,235, S Beauchemin Longueuil Que \$6,305, J Beaulieu Edmundston NB \$2,100, M Becraft Vancouver BC \$9,566, J P Begin Ottawa Ont \$2,045, A Belanger Montreal Que \$4,900, C Benoit Hull Que \$3,877, G Bernardes Outremont Que \$3,305, E Besen Montreal Que \$2,000, L Blais Montreal Que \$7,714, S Bloomer Pointe Claire Que \$4,480, B Boates North Vancouver BC \$8,819, R H Bobbie Toronto Ont \$4,020, P Bochner Montreal Que \$7,010, R Boire Montreal Que \$9,754, M Bordeleau Laval Que \$10,317, S Bouilly Montreal Que \$4,200, R Brault Montreal Que \$5,171, J Brett Halifax NS \$2,200, D Brittain Westmount Que \$3,650, M Brossard Montreal Que \$2,250, S Brossit Toronto Ont \$5,854, M A Brouillard Outremont Que \$4,975, C Brown Montreal Que \$8,985, J Brown Rosemere Que \$3,950, M A Brun Ottawa Ont \$9,500, K Buck Wakefield Que \$15,125, G Budner Montreal Que \$21,339, R Bujold Pincoirt Que \$2,864, C G Films Enrg Outremont Que \$11,750, A Cameron Toronto Ont \$2,240, R Capener Montreal Que \$14,763, B Carriere Montreal Que \$3,069, A Carroll Westmount Que \$3,465, M Champagne Montreal Que \$5,940, M Charest Montreal Que \$5,008, A Chartrand Katevale Que \$4,900, D Cherniak Winnipeg Man \$2,000, Cine Limits Halifax NS \$4,975, A Clavier Montreal Que \$16,478, K Colwell Richmond BC \$2,352, P Comeau Metaghan NS \$2,900, R Condie Winnipeg Man \$12,350, S Condie Winnipeg Man \$10,800, C Corry Vancouver BC \$11,559, P Cowan Montreal Que \$19,299, B Cowling Ile Perrot Que \$4,100, D Cowling Ile Perrot Que \$8,630, M Crouillere Montreal Que \$7,246, R Daigle St Alexis des Monts Que \$10,104, A Dandurand Montreal Que \$4,050, L Deernstedt St Mathias Que \$4,642, H De Ravinel Montreal Que \$5,200, D Dew Pointe Claire Que \$4,500, Y Dion Outremont Que \$8,050, A Dostie Montreal Que \$16,562, P Driessen Montreal Que \$3,000, J Drouin Saint Laurent Que \$12,045, F Dube Montreal Que \$8,830, M Duckworth Montreal Que \$10,267, S Dudley Montreal Que \$4,425, Robert Duncan Regd Westmount Que \$27,228, J Dyer Ottawa Ont \$5,400, W Eakin Winnipeg Man \$2,000, J Eglington Aylmer East Que \$2,000, S E Briksen Vancouver BC \$12,925, V E Yesakers Toronto Ont \$2,767, J Fajardo Montreal Que \$6,480, R Fauteux Montreal Que \$6,885, M Feaver Montreal Que \$5,824, T Filgate Toronto Ont \$3,250, Films Media Inc Outremont Que \$5,275, D Fitzgerald Montreal Que \$3,397, M Foisy Outremont Que \$4,050, B Foxe Toronto Ont \$3,361, Fox Land Investments Toronto Ont \$17,073, Francis Films Enrg Montreal Que \$9,500, R Frappier Montreal Que \$24,848, H Gagne Longueuil Que \$2,000, Jacques Gagne Enrg Outremont Que \$18,213, A Gagnon Montreal Que \$3,106, L Gagnon Montreal Que \$6,800, M Gauthier Montreal Que \$6,550, R Gauthier Montreal Que \$6,700, R Gauvin Moncton NB \$2,800, R Gazaille Montreal Que \$2,500, Y Geoffroy Vancouver BC \$4,800, C Germain Montreal Que \$3,300, N Ghiran Edmonton Alta \$4,730, S Giguere Montreal Que \$10,132, F Gill St Antoine sur Richelieu Que \$5,586, H Girard Outremont Que \$15,884, R Glover Montreal Que \$20,438, J P Goulet Boisbriand Que \$4,026, B Greene Montreal Que \$7,360, G Groulx St Charles sur Richelieu Que \$19,725, L

## SECRETARY OF STATE—Continued

Guibault Montreal Que \$4,000, B Gyberg Stockholm Sweden \$3,440, G Haggart West Vancouver BC \$5,312, M Hamelin Montreal Que \$3,025, S Hamer White Rock BC \$6,821, M Hebert Brossard Que \$14,050, M Hebert Montreal Que \$2,800, D Hefferman Montreal Que \$14,040, A Henderson Montreal Que \$2,250, N Hollick Vancouver BC \$13,905, I M C Sound Recording Don Mills Ont \$7,187, P Jacques Lions Bay BC \$5,210, G Johnson Vancouver BC \$5,370, J Kasma St Marc sur le Richelieu Que \$4,800, Kave Films Montreal Que \$4,200, C Kearst Vancouver BC \$8,720, S Kerr Westmount Que \$11,080, Kingsquire Films Kirkfield Ont \$2,100, B Klein Westmount Que \$3,420, F Labonte Montreal Que \$15,080, J Labrosse Dorval Que \$5,510, L Lafontaine Montreal Que \$7,782, J Lam Outremont Que \$6,645, J Laliberte Montreal Que \$3,400, C Laing Montreal Que \$11,339, A Lamothe Montreal Que \$15,500, R Lang Montreal Que \$4,880, B Langlois Montreal Que \$6,750, C Langlois Terrebonne Que \$10,856, B Lank Winnipeg Man \$2,340, P Lapointe Toronto Ont \$4,990, E Lazare Edmonton Alta \$8,069, C Leaf Montreal Que \$9,407, A Leduc Montreal Que \$9,310, L Leon New York City NY USA \$3,496, D Letourneau Tremblay Montreal Que \$5,471, M Linden Lamb Vancouver BC \$3,890, S Lipsey Montreal Que \$4,415, J Littleton Toronto Ont \$6,300, A Loiseau Montreal Que \$2,222, J Long West Vancouver BC \$20,574, D Louis Montreal Que \$5,128, R Lower Winnipeg Man \$4,900, L Lumb Scarborough Ont \$2,900, B Mackay Westmount Que \$2,824, Bruce Mackay Regd Westmount Que \$21,350, A MacLeod Montreal Que \$2,950, P McCan Montreal Que \$6,409, N McGovern Vancouver BC \$8,755, C McWilliams Surrey BC \$4,037, E Macaulay Ile Perrot Que \$16,302, Pierre Magny Eng Montreal Que \$14,715, E Magor North Vancouver BC \$2,354, P Maheu Morin Heights Que \$10,000, C Mailhot St Denis sur le Richelieu Que \$3,910, A Major Saint Laurent Que \$10,243, J Marchand Montreal Que \$2,000, J Marks Toronto Ont \$4,500, J Martell Richmond BC \$3,445, D R Martin Vancouver BC \$7,310, K Martin Charlottetown PEI \$5,750, J Marvin Vancouver BC \$11,073, R Mayberry New York City NY USA \$6,337, A Melancon Ruisseau Nord Que \$7,500, V Merrill Pierrefonds Que \$3,885, G Metzger Vancouver BC \$3,484, A Murray Outremont Que \$18,466, Nanouk Films Ltee Beloeil Que \$5,000, A Neidick Montreal Que \$2,880, J Newell Montreal Que \$2,580, Nimbus Films Ltd Ottawa Ont \$47,500, M Normandin Montreal Que \$6,713, A Obomsawin Montreal Que \$21,613, R Orioux Vancouver BC \$8,345, A Paquet Montreal Que \$14,700, I Patel Dorval Que \$17,770, S Paterson Vancouver BC \$2,450, R Patton Vancouver BC \$9,488, M Pauze Hemmingford Que \$5,975, D Payette Montreal Que \$2,929, J Pedersen Hampton NB \$4,700, H Pedlar Vancouver BC \$2,093, G Peloquin Montreal Que \$5,100, J Perlman Montreal Que \$8,300, K Pindal Laval Que \$18,950, D Pinel Montreal Que \$9,005, L Plamondon Trois Rivières Que \$18,360, B Pollard Charlottetown PEI \$7,725, L Portugais Outremont Que \$4,980, R Pothier Montreal Que \$12,100, J Potterton Montreal Que \$12,937, E Preston Montreal Que \$6,400, Buffalo Productions Ltd Regina Sask \$2,000, Cabbage Roll Productions Toronto Ont \$10,000, Productions Casablanca Montreal Que \$3,347, Les Productions Coro Inc Outremont Que \$13,700, Suzan Gabori Productions Eng Montreal Que \$3,426, Les Productions Jacques Gagne Inc Outremont Que \$5,750, Gemini Productions Ltd Montreal Que \$40,023, Jandu Productions Ltd Toronto Ont \$16,800, Petra Post Productions Vancouver BC \$9,850, Les Productions Rontunnis Ltee Montreal Que \$7,050, Maxime Samuels Productions Ltd Hampstead Que \$26,250, D Pulgar Montreal Que \$19,085, T Radford Edmonton Alta \$22,812, L Ranger Vercheres Que \$4,608, I Rankin Dorval Que \$10,050, P Raymond Montreal Que \$8,875, J Rehder Pointe Claire Que \$14,370, S Reljic Burnaby BC \$5,500, T Remerowski Westmount Que \$13,470, B Richardson Kitchener Ont \$3,600, Benoit Rivard Eng Montreal Que \$4,772, S Robertson Montreal Que \$21,600, R Robesco Ville d'Anjou Que \$7,380, J Rottball Halifax NS \$6,675, M. Rowan Edmonton Alta \$4,295, G St Onge Montreal Que \$9,172, A Sauve Laval Que \$10,660, T Schioler

Town of Mount Royal Que \$8,950, E Schmidt Vancouver BC \$15,000, S Schouten Montreal Que \$5,730, G Senecal Montreal Que \$7,020, B Shaffer Westmount Que \$16,805, D Shaffer New York City NY USA \$3,370, N Shapiro Montreal Que \$11,719, R Shapley Montreal Que \$11,856, L Smith Town of Mount Royal Que \$15,300, M Smith Sidney BC \$4,000, V Soul Montreal Que \$4,575, P Starr Kitchener Ont \$4,135, F Steele Montreal Que \$8,580, C Stevens Lacolle Que \$4,659

*Performers Fees \$201,383*—L Caribou Winnipeg Man \$13,749, J Eastwood Toronto Ont \$5,533, J Evans Toronto Ont \$2,661, R France Montreal Que \$3,092, J Gault Montreal Que \$3,135, P Gobeil Sherbrooke Que \$2,631, L Guilbeault Montreal Que \$6,270, M Kevin Montreal Que \$4,519, C Lazare Toronto Ont \$5,681, M Legault Montreal Que \$2,180, G Lemyre Laval Que \$2,175, J Morand Montreal Que \$2,432, Planet Productions Ltd Toronto Ont \$2,825, A Schellenberg Toronto Ont \$3,149, N Stewart Toronto Ont \$3,274,

*Musician Fees \$110,667*—J Carignan Delson Que \$2,000, L Crosley Low Que \$15,618, Les Editions AGM Ltee Montreal Que \$5,000, D Larocheville Montreal Que \$2,996, B Low Montreal Que \$13,943, A Phillips Outremont Que \$3,789, Les Productions Geant Beupre Montreal Que \$3,350, N Roger Laval Que \$7,128

*Technicians Fees \$278,768*—S Beauchemin Longueuil Que \$12,058, C Beaugrand St Jean Baptiste de Rouville Que \$4,024, M C Bertrand Montreal Que \$2,900, J Blain Otterburn Park Que \$7,276, W G Bradley Saint Laurent Que \$2,588, D Carriere Montreal Que \$3,069, D Caulfield Saint Laurent Que \$6,035, M J Champagne Montreal Que \$3,283, Jacques Chevigny Eng Montreal Que \$3,424, S Chislett Halifax NS \$3,754, Georges Cormier Vanier Ont \$2,550, A Corneau Montreal Que \$8,361, A Croll Dorval Que \$11,126, Louis Daoust Eng Montreal Que \$3,958, I Daoust Montreal Que \$7,000, Delta Sound Services Vancouver BC \$2,965, J G Desaulniers Montreal Que \$3,664, P Desrochers Montreal Que \$6,248, S Dion Saint Laurent Que \$9,001, P Dupuis LaSalle Que \$5,270, R Fiset Montreal Que \$3,232, B Heino Richmond BC \$3,137, I M C Sound Recording Streetsville Ont \$2,301, M Lapointe Saint Laurent Que \$2,568, A Laricca Montreal Que \$10,641, Latour Sound Services Regd Montreal Que \$4,011, C Lefebvre Montreal Que \$11,523, C Levy Roxboro Que \$4,523, R Marcoux St Calixte de Kilkenny Que \$4,360, V Millette St Sauveur des Monts Que \$8,652, Montene Grino Drywall and Painting Ltd Ottawa Ont \$2,600, New Documentary Films Toronto Ont \$4,205, R Nichol Montreal Que \$5,182, R O'Shaughnessy Otterburn Park Que \$12,012, J Paquet Boucherville Que \$4,548, D Pepin Montreal Que \$3,450, G Proulx Laval Que \$6,651, L Rasmussen Edmonton Alta \$2,400, J Rival Montreal Que \$3,360, P Villard Montreal Que \$10,904

*Other Services Fees \$1,701,259*—L Adams Toronto Ont \$3,900, J Archambault Montreal Que \$2,400, J P Arian Vanier Ont \$2,512, G Baczynski Ottawa Ont \$4,500, B Barber Laval Que \$9,440, L Beaulieu Montreal Que \$8,750, P Bedard Montreal Que \$7,100, Berger Associes Inc Montreal Que \$15,000, M Bernier Saint Laurent Que \$4,186, J Billard Montreal Que \$2,450, M Blackburn Montreal Que \$15,880, A Blanchard Lorraine Que \$13,699, C Bonin Montreal Que \$2,400, P Boothroyd Edmonton Alta \$11,000, N Bouchard Montreal Que \$2,476, Brais Frigon Hanley Ottawa Ont \$11,099, C Brow Montreal Que \$6,900, C Bujold Montreal Que \$11,387, E Bundala Ottawa Ont \$2,750, Bureau de Recherche en Audio Visuel Pierrefonds Que \$14,999, P Cady Victoria BC \$2,400, Canadian Film Institute Ottawa Ont \$23,000, Canadian Film Makers Distribution Centre Toronto Ont \$5,500, Canadian Corps of Commissioners Montreal Que \$212,488, CN CP Telecommunications Security Trust Co Rochester NY USA \$7,714, P M Caunter Toronto Ont \$2,350, Centrale Litho Eng Ville Mont Royal Que \$7,554, L Charbonneau Laval Que \$3,810, Cine Limits



## SECRETARY OF STATE—Continued

Halifax NS \$2,135, Cinemas Odeon Montreal Que \$7,500, Cinetel Nine Lethbridge Alta \$5,903, J Cleinge Ottawa Ont \$11,504, A Cohen Ottawa Ont \$4,800, J Cormier Ville d'Anjou Que \$5,710, L Cote Saint Laurent Que \$14,330, Council of Canadian Film Makers Toronto Ont \$9,600, C Cournoyer Montreal Que \$2,143, Credo Group Winnipeg Man \$5,500, F Dacosta Montreal Que \$12,634, M Daeman Montreal Que \$8,130, Dauphinais Charbonneau Montreal Que \$5,374, De Nova Associates 1961 Ltd Montreal Que \$7,227, P A Derome Montreal Que \$7,003, A Deschambault Boisbriand Que \$2,800, P Dessureault Vanier Ont \$11,036, Development Planning Associates Halifax NS \$4,000, L Dille Toronto Ont \$4,983, P Donkin Saint John NB \$2,406, A Dory Montreal Que \$2,190, J Beauregard Dory Dorval Que \$3,496, D Dudwsky Montreal Que \$3,400, J Finesmith Montreal Que \$20,355, H Fisher Nun's Island Que \$10,965, Fotoblohm Associates Ltd Ottawa Ont \$3,450, H Foulds Haney BC \$2,325, R Franko Saskatoon Sask \$2,575, Frazer Otto Ottawa Ont \$8,675, G B Carlati Markham Ont \$3,600, P Gaudard Montreal Que \$2,850, Gemini North Ltd Vancouver BC \$2,500, J Glinn Rawdon Que \$6,090, G Glover Hudson Que \$6,000, A Gobeil Montreal Que \$3,600, Ted Grant Photography Ltd Ottawa Ont \$3,473, Boerik Gyberg Stockholm Sweden \$3,630, C Haines Ottawa Ont \$17,000, R Hamel Montreal Que \$18,827, M Hanna Ottawa Ont \$11,300, W Hansen Toronto Ont \$3,350, D Hargreaves Middlesex England \$2,500, L Hebert Val David Que \$2,400, M Heffernan St Phillips Nfld \$4,341, I Hillyer Two Mountains Que \$8,579, E Husband Calgary Alta \$7,950, Idera Vancouver BC \$6,000, International Broadcast Institute Ltd Vancouver BC \$6,000, A Karch Calgary Alta \$3,790, A Kobayashi Roxboro Que \$2,337, P Landry Laval Que \$4,008, C Lapluta Ottawa Ont \$3,550, M Laroche Outremont Que \$4,415, C Leahy Aylmer Que \$15,887, C Leborne Montreal Que \$10,347, J Legal Montreal Que \$12,435, W Lemmon Toronto Ont \$7,552, A Lohnes Halifax NS \$7,125, G Louli Ottawa Ont \$2,086, R Lussier Saint Laurent Que \$16,699, L MacLachlan Yellowknife NWT \$4,850, D MacPherson Ottawa Ont \$8,000, P McCaw Montreal Que \$2,400, S McGowan Terrace BC \$8,245, A McKay Halifax NS \$3,145, A Maggs Toronto Ont \$3,500, Arnaud Maggs Toronto Ont \$2,500, J P Major Montreal Que \$7,730, K Marginson Halifax NS \$6,035, E Melancon Outremont Que \$10,163, C Moisan St Barnabe Que \$2,400, M Morin Montreal Que \$2,205, A Murray Outremont Que \$6,696, G Nitefor Toronto Ont \$17,316, M Noel Lucerne Que \$2,345, Orba Films Ltd Montreal Que \$2,550, L Overy Laval Que \$2,805, A Pearson Westmont Que \$49,245, B Petawabano East Main Que \$2,200, G Pilotte Montreal Que \$16,813, T Pilozi Montreal Que \$3,206, C Pinney Vancouver BC \$16,820, Prairie Allied Booking Association Winnipeg Man \$2,000, Les Productions Coro Inc Outremont Que \$2,000, Les Productions Desrosiers Gagnon et Associes Inc Montreal Que \$2,000, Benoit Pronovost Silk Screen Displays Ottawa Ont \$2,091, L Puxley Yellowknife NWT \$4,125, L Renaud Verdun Que \$2,234, T Richmond Montreal Que \$12,981, C Rodrigue Montreal Que \$13,390, D R J Roy Montreal Que \$3,900, S Roy Moncton NB \$6,600, School District No 71 Courtenay BC \$3,000, J Seguin McMasterville Que \$2,250, N Shakery New York City NY USA \$2,500, R Sharma Montreal Que \$4,350, R Shipley St Hubert Que \$5,335, B Simpson Montreal Que \$5,825, L Sky Toronto Ont \$15,000, D Snowden St John's Nfld \$2,125, R Sparks Morin Heights Que \$3,000, M Sperbel London Eng \$2,500, Square One Management Ltd Ottawa Ont \$37,191, M Stankova Montreal Que \$6,920, John Stratton Partners Ltd Toronto Ont \$2,400, S Sugino Toronto Ont \$2,825, D Sutherland Montreal Que \$5,487, A Symansky Montreal Que \$3,992, Take Five Regd Dollard des Ormeaux Que \$3,817, R Tarnovsky Dunrobin Ottawa Ont \$17,400, A Taylor Montreal Que \$10,968, P Thorvaldson Toronto Ont \$17,611, Tibbles Studio West Hill Ont \$3,638, Tremble Visual Services Ltd Toronto Ont \$7,704, K Tweedie Montreal Que \$2,090, I Vabalais Westmont Que \$3,430, V Valenta Edmonton Alta \$25,200, P Valley Montreal Que \$13,625, Varisso Ltd Montreal Que \$5,724, G Voskovec New York

City NY USA \$6,605, D Wake Yellowknife NWT \$4,125, J Wasserman Vancouver BC \$2,125, R Weber Dollard Des Ormeaux Que \$3,850, G Wong Montreal Que \$14,982, J Yesno Toronto Ont \$2,200, M Zannis Montreal Que \$16,225,

*Consultants and Researchers Fees \$177,830*—S Basmasian Willowdale Ont \$3,250, P Boothroyd Edmonton Alta \$2,500, M Bryans Westmont Que \$12,575, M Canell Toronto Ont \$2,500, M Chares Montreal Que \$5,825, B Cowling Isle Perrot Que \$5,700, R Davis Pointe Claire Que \$4,250, H Day Westmont Que \$3,000, S Dudley Montreal Que \$3,550, Reverend T Edmonds Lachine Que \$3,400, B Emo Montreal Que \$7,000, A Gobeil Montreal Que \$10,350, B Goldberg Montreal Que \$2,000, B Greene Montreal Que \$3,820, J Hodge Outremont Que \$6,100, J Mayo Outremont Que \$3,850, G Pelouin Montreal Que \$11,100, F Sauvageau Quebec Que \$12,500, M Summers Pointe Claire Que \$9,468,

*Writers Fees \$89,208*—J Brown Montreal Que \$3,625, R Gazaille Montreal Que \$3,000, J Harrison Montreal Que \$2,700, M Kostash Edmonton Alta \$2,750, D Nixon Weston Ont \$2,000, Pebble Productions Inc Ottawa Ont \$2,000, L Peterson Toronto Ont \$2,300, P Pothier Montreal Que \$3,000, Ernest Reid Films Montreal Que \$2,625, N Rylski Toronto Ont \$3,450, M St Germain St Denis sur le Richelieu Que \$2,000, A Samuels Montreal Que \$2,300, D Stanford Brantford Ont \$4,800, A Theberge Outremont Que \$4,000, M Thibodeau Outremont Que \$2,155,

*Contracted Films Fees-Canada \$1,155,409*—Alberta Native Communications Society Edmonton Alta \$59,195, Atkinson Film Arts Ltd Ottawa Ont \$40,679, Bellevue Pathe Montreal Que \$4,872, Ron Bashford Dauphin Man \$13,156, Chapman Steele and Associates Kingston Ont \$15,760, Cine Video Inc Montreal Que \$14,650, Crabtree Design Associates Ltd Ottawa Ont \$3,980, Crawley Films Ltd Ottawa Ont \$69,695, Crawley M H Video Ottawa Ont \$25,983, Frank Fieber Flin Flon Man \$3,100, Film Smiths Elora Ont \$14,175, Films Stock Ltee Montreal Que \$2,900, Flick Motion Pictures Inc Ottawa Ont \$6,000, Fort Alexander Indian Band Pine Falls Man \$40,000, Fred Gorman Films Ltd Smiths Falls Ont \$27,597, Yves Hebert Inc Montreal Que \$4,600, Intercom Films Ltd Toronto Ont \$20,000, International Cine Media Center Ltd Montreal Que \$73,032, Inquiry Films Ltd Vancouver BC \$10,000, Inuit Tapisat of Canada Ottawa Ont \$35,000, D Jack Toronto Ont \$3,400, P Legault Ottawa Ont \$10,175, Les Films Jean Claude Labrecque Inc Vercheres Que \$35,300, J Littleton Toronto Ont \$7,022, Melvana Communications Group Willowdale Ont \$88,400, Mont Royal Synchro Inc Montreal Que \$10,039, Melvana Ltd Toronto Ont \$4,000, Nielsen Ferns Inc Toronto Ont \$87,252, Nimbus Films Ltd Ottawa Ont \$22,503, Office of Audio Visual Services Guelph Ont \$2,500, G Parker Toronto Ont \$9,440, Ken Perkins Animation Ltd Winnipeg Man \$5,910, Programmed Communications Ltd Ottawa Ont \$7,844, AKO Productions Ltd Toronto Ont \$9,879, Amaranth Productions Alliston Ont \$15,768, Amper Sand Film Video Tape Productions Ltd Ottawa Ont \$7,825, Asterisk Film and Video Tape Productions Ltd Toronto Ont \$27,500, Bomi Productions Ltd Ottawa Ont \$29,186, Briston Productions Ltd Montreal Que \$10,435, Carleton Productions Ltd Ottawa Ont \$32,045, Champlain Productions Ltd Montreal Que \$20,797, Cherry Film Productions Ltd Regina Sask \$15,377, Les Productions Cinebec Inc Montreal Que \$17,997, Cine Lume Productions Co Montreal Que \$5,323, Geoffrey Frazer Productions Mississauga Ont \$9,472, Haverand Productions Ltd Toronto Ont \$2,500, Hobel Leiterman Productions Ltd Toronto Ont \$4,468, Montage Dumont Film Productions Ottawa Ont \$24,662, Mowat Film Productions Ottawa Ont \$3,500, Muskeg Productions Ltd Calgary Alta \$9,000, Nova Productions Toronto Ont \$10,000, New Horizon Film Productions Vancouver BC \$4,745, Preece Productions Toronto Ont \$11,590, Rolly Productions Orleans Ont \$10,961, Bill Roozeboom Productions Ltd North Vancouver BC \$8,500, SDA Productions Ltee Montreal Que \$14,887, VTR Productions

## SECRETARY OF STATE—Continued

Ltd Toronto Ont \$2,771, Les Productions Via Le Monde Canada Inc Montreal Que \$4,455, Les Productions Videan Throp Inc Montreal Que \$29,158, YSA Productions Ltd Toronto Ont \$9,131, Ranson Photographers Ltd Edmonton Alta \$2,600, Ernest Reid Films Montreal Que \$4,050, Rutherford Audiovisual Centre Toronto Ont \$15,500, A Schwartz Rosemere Que \$7,000, Sonolab Inc Montreal Que \$12,267, K Spreitz Victoria BC \$4,934, Sunrise Films Ltd Toronto Ont \$11,200, Synch Pop Animation Studios Ltd Vancouver BC \$30,353, Synchro Quebec Montreal Que \$4,150, Eric Tagoona Ottawa Ont \$5,400, Telemetropole Inc Montreal Que \$2,340, Telemontage Inc Montreal Que \$8,275, Westminster Films Ltd Toronto Ont \$23,988,

*Contracted Film Fees Foreign \$45,791*—Arno Studio Klampenborgs Denmark \$7,314, Aventin Film Studio Munchen Germany \$16,166, Deutsches Filmzentrum Hohenzollernstrasse Germany \$6,910, P A Fortoura Rio de Janeiro Brazil \$5,440, International Broadcast Institute Ltd London Eng \$4,000, Japan Internat T V Film Exchange Inc Tokyo Japan \$3,776, Laterna Film Klampenborgs Denmark \$2,359, J Rado Los Angeles Cal USA \$2,898

## National Library

*Training and Educational Services \$34,730*—Monique Legere Hull Que \$2,100, Berlitz School of Languages Ottawa Ont \$5,045, Government of Canada—Public Service Commission Ottawa Ont \$5,820, IBM Canada Ltd Don Mills Ont \$5,554, Professional Development Institute Ottawa Ont \$5,264.

*Other Services \$21,426*—Peace Bridge Brokerage Fort Erie Ont \$2,699, Professional Development Institute Ottawa Ont \$8,220, Shastri-Indo-Canada Institute Montreal Que \$4,200.

*Data Processing Services \$802,405*—Alphatext Ottawa Ont \$197,633, Computel Systems Ltd Ottawa Ont \$299,942, Datacrown Ltd Ottawa Ont \$8,208, Government of Canada Supply and Services Ottawa Ont \$4,037, IBM Canada Ltd Don Mills Ont \$238,491, State University of New York Albany NY USA \$7,874, University of British Columbia Vancouver BC \$2,211, Laval Quebec Que \$14,000 and York Downsview Ont \$4,970, Wakid Radio and T V Ottawa Ont \$2,600.

*Clerical and Secretarial Services \$81,599*—Kelly Girl Service of Canada Ltd Toronto Ont \$3,387, Muhammed Mustafa Chowdhury Ottawa Ont \$5,025, Manpower Temporary Ottawa Ont \$32,454, Office Overload Hull Que \$10,870, Personnel Pool Ottawa Ont \$15,042, Portage Personnel Hull Que \$2,809, The 500 Selection Services Ltd Ottawa Ont \$3,179.

*Other Business Services \$185,839*—W Bednarska Ottawa Ont \$3,999, The British Library London England \$8,488, Sandra Burke Ottawa Ont \$2,542, AES Data Ltd Montreal Que \$3,359, Government of Canada—Supply and Services Ottawa Ont \$63,650, Hannele Maln Doepler Ottawa Ont \$2,796, Informat Toronto Ont \$3,668, Jeffers Eldred Ltd Ottawa Ont \$19,940, Natalia Jefferys Ottawa Ont \$4,139, Lockheed Missile and Space Co Inc Sunnyvale Cal USA \$11,881, Dr A J E Lunn Carp Ont \$3,311, Ransay S Malaty Ottawa Ont \$2,483, New York Times New York City NY USA \$2,997, Maria Palko Ottawa Ont \$4,766, Irene Plaskacz Alcové Que \$3,198, Professional Development Institute Ottawa Ont \$2,626, University of Laval Quebec Que \$20,000 and Sherbrooke Sherbrooke Que \$2,500.

*Hospitality \$7,280.*

## National Museums

*Research \$733,499*—Neil Adair Ottawa Ont \$2,177, Penelope Adams Ottawa Ont \$4,500, Joseph Alexander Toronto Ont \$2,000, Roy Allen Ottawa Ont \$14,688, Wendy Antoine Ottawa Ont \$6,400, Brian C Aplanad Burnaby BC \$2,000, F H Armstrong London Ont \$2,100, Carolyn Babcock Ottawa Ont \$11,000, BC Indian Language Project Victoria BC \$3,600, Pierre Béland Ottawa Ont \$2,498, Jacques Bernier Montreal Que \$5,850, Robert Blumstock Hamilton Ont \$2,500, E S Bodzin Maberly Ont \$5,000, John Boom Bamfield BC \$2,400, Michel Boucher Peterborough Ont \$3,678, Gilbert Boulton Picton Ont \$2,272, Yvon Bourgeault Quebec Que \$2,400, K B Brett Toronto Ont \$3,868, Jean Bruce Ottawa Ont \$3,231, John H Brumley Medicine Hat Alta \$4,500, Jean Carignan Delson Que \$3,900, Paul Carignan Montreal Que \$3,600, Grace Chan Montreal Que \$2,200, Linda Chapman Rockland Ont \$2,500, Diana Clark Whitehorse YT \$2,001, James A Clifton Green Bay Wis USA \$2,849, Elizabeth Collard Montreal Que \$2,850, Kathleen Couvillion Ottawa Ont \$3,900, Brian Craig Hamilton Ont \$8,000, Antonio De Sousa Montreal Que \$2,500, M de Widerspach-Thor Vancouver BC \$6,000, Sylvie Dionne Repentigny Que \$2,550, Jean-Claude Dupont Quebec Que \$2,000, Andre E Elbaz Ottawa Ont \$3,000, David W Ellis Victoria BC \$2,500, Marie Ferdaïs Iberville Que \$2,400, Jonathan E Field North Gower Ont \$3,000, Max Fioran Calgary Alta \$2,500, Jill Fitzsimmons Ottawa Ont \$2,640, Yvon Fortier Ste Foy Que \$4,000, Peter Frank Ottawa Ont \$5,075, Jean-Louis Frund Montreal Que \$9,800, Richard Gauthier Hull Que \$2,255, John Geale Port Hope Ont \$2,850, Sharon Bohn Gmelch Albany NY USA \$3,500, Janet Godsell Ottawa Ont \$9,000, Victor K Golla Washington DC USA \$3,360, Nelson Graburn Yellowknife NWT \$2,000, John C Hellson Calgary Alta \$10,105, Ian Hodgkinson Kingston Ont \$25,272, Douglas R Hudson Edmonton Alta \$2,175, Jeff Hunston Calgary Alta \$2,887, Elizabeth Ingolfssrud Toronto Ont \$3,600, Lakaski Irimoto Burnaby BC \$4,100, Lois Johnston Whitehorse YT \$2,125, Judy Keenleyside Ottawa Ont \$2,500, Margaret Bennett-Knight St John's Nfld \$2,000, Brian Knudson Winnipeg Man \$10,800, Paul Korosic Burnaby BC \$2,500, Martin Kovacs Regina Sask \$2,500, Dinsukh Lal Ottawa Ont \$19,028, Ronald Labelle Ste Foy Que \$3,500, Language Project Victoria BC \$4,000, Brenda Lascelle Metcalfe Ont \$8,225, Alberico Lolli Sudbury Ont \$2,000, Patricia MacRae Ottawa Ont \$5,057, Robert Maher Bracknell Berks England \$4,650, Nicole Mailloux Ottawa Ont \$4,607, Eileen Marcil Orsainville Que \$6,000, Ruth McCready Ottawa Ont \$4,000, Marie Montpetit Rockcliffe Ont \$2,130, Frank Newfield Toronto Ont \$12,675, Jesse Nishihata Toronto Ont \$2,000, J P Paillet Ottawa Ont \$3,000, James Patterson La Grande Org USA \$4,850, Nancy-Lou Patterson Waterloo Ont \$2,000, Elizabeth Pinhorn Ottawa Ont \$7,510, Richard Popko Ajax Ont \$5,700, Ian Prattis Stirling Scotland \$3,500, George Prodanou Toronto Ont \$4,000, Catherine Pross Lunenburg NS \$2,100, Catherine Racine Ottawa Ont \$2,860, Gordon S Ringius Guelph Ont \$2,100, Yves Roussel Sorel Que \$3,000, Janice Rowell Ottawa Ont \$7,000, Matt T Salto Vernon NY USA \$4,900, Elizabeth Salter Toronto Ont \$6,750, Adam Szczawinski Victoria BC \$3,000, Ronald Scollon Hawaii USA \$4,650, Douglas Shane Ottawa Ont \$9,953, Nishi Sharma Ottawa Ont \$17,000, John Shaw Sydney NS \$2,500, Mitsuru Shimpo Waterloo Ont \$4,000, Johanna Sigurdson Winnipeg Man \$3,000, Elizabeth Silieff Ottawa Ont \$4,200, Jane H Sproul Ashton Ont \$4,493, David Stevenson Richmond BC \$3,480, Frances Stewart Fredericton NB \$4,675, Laszlo Szalbo Fredericton NB \$4,000, Jacob E Thomas Wilsonville Ont \$2,600, Nancy J Turner Victoria BC \$3,000, Victoria Ujimoto Guelph Ont \$4,000, University of Arkansas Little Rock Ark USA \$14,612, Simon Fraser Burnaby BC \$6,000 and Western Ontario London Ont \$27,399, Janet L Warne Montreal Que \$4,830, Carol Woodside Manotick Ont \$9,000.



**SECRETARY OF STATE—Continued**

**Photography \$320,561**—Crawley Films Ltd Ottawa Ont \$2,343, Robert Fillion Kars Ont \$55,545, Richard Garner Ottawa Ont \$16,868, Richard Holt Ottawa Ont \$2,622, John Evans Photography Ltd Ottawa Ont \$2,117, David Ward Ottawa Ont \$2,622.

**Cataloguing \$140,101**—Nicole Ben-Tchavtchavadze Ottawa Ont \$5,000, Kathryn Coates Victoria BC \$4,800, Anthony Charles Dabreci Ottawa Ont \$3,000, Jane Danis Aylmer Que \$6,500, Deanne Deckett Ottawa Ont \$4,700, Lorraine de Grandpre Ottawa Ont \$9,215, Rosemary Dray Vancouver BC \$2,980, Beth Faulkner Stittsville Ont \$9,704, Douglas Kitte Ottawa Ont \$4,400, Diane Latremouille Ottawa Ont \$2,500, James Lauder Ottawa Ont \$4,400, Jennifer Lewis Ashton Ont \$7,260, R Scott Matthews Ottawa Ont \$2,244, Josephine McFadden Ottawa Ont \$3,500, Daniele Morriset Ottawa Ont \$4,201, Truddi Mullin Ottawa Ont \$4,564, Joel Nardenstein Ottawa Ont \$26,251, Mary Pomeroy Ottawa Ont \$3,000, Philip Ross Ottawa Ont \$5,950, Anna Sawicki Ottawa Ont \$6,800, Susan Smith Ottawa Ont \$3,800, Deborah J Staff Ottawa Ont \$4,401, Cathy Twiss Ottawa Ont \$5,639, Willow Wight Ottawa Ont \$3,600.

**Consultants \$236,458**—Canada Consulting Group Toronto Ont \$23,021, Communications Consultants Ltd Ottawa Ont \$4,282, Com-Sult Group Inc Ottawa Ont \$24,698, Donner & Lazar Research Associates Toronto Ont \$9,350, Du Toit Associates Ltd Toronto Ont \$3,322, Ellis Waterhouse Oxford England \$6,475, Frazer & Otton Ottawa Ont \$14,975, William Gadsby Ottawa Ont \$4,300, George MacKinnon Associates Toronto Ont \$5,232, Grant Hawes Ottawa Ont \$4,328, Norman Hay Toronto Ont \$2,651, Henry Hudley Ottawa Ont \$3,000, Jafcorp Ltd Ottawa Ont \$6,075, Laffoon Belair Associates Ltd Ottawa Ont \$49,037, Libraid Limited Ottawa Ont \$10,703, MacLaren Advertising Toronto Ont \$17,428, Murray Vandermost and Associates Ottawa Ont \$4,593, Robert Hialsall & Associates Ottawa Ont \$2,047, Norman Steinberg Cantile Que \$4,000, United Multiplex Systems Inc Camp Spring Md USA \$4,960.

**Fabrication \$683,795**—Art Price Ottawa Ont \$2,000, Canadian General Electric Co Ottawa Ont \$22,200, Crismar Enterprises Ltd Ottawa Ont \$176,056, Exhibit 4 Inc. Lachine Que \$39,870, John Graham Construction Ltd Ottawa Ont \$9,191, Museum Displays Ltd Ottawa Ont \$56,812, Tom Patridge Smiths Falls Ont \$13,700, Studio Inc Hudson NY USA \$4,581, J C Sulpher Ottawa Ont \$283,277, J C Sulpher Construction Ottawa Ont \$13,458, Trans Canada Display Montreal Que \$55,658.

**Restoration \$54,265**—Ann Marie Byrne Moncton NB \$12,513, Jean Lariviere Moncton NB \$9,500, Ernest Rogall Moncton NB \$19,410, Claire Smith Ottawa Ont \$7,000,

**Lecture \$27,453**—Peter Jermyn Toronto Ont \$5,148, Les Productions Explo-Mundo Inc Montreal Que \$4,800, Paskovich Associates Ltd Ottawa Ont \$7,299.

**Docent \$14,330**—Louise de Blois-Coutu Ottawa Ont \$2,015, Rosalie McCrea Ottawa Ont \$2,705.

**Design and Display \$421,962**—APH Limited Ottawa Ont \$4,850, APH Ltd Advertising Products Ottawa Ont \$5,109, Jacques Charette et Associates Ltd Hull Que \$4,172, Design & Communications Inc Westmount Que \$2,513, Design Consultants Ottawa Ont \$10,000, Danielle Dupont Ottawa Ont \$4,713, Eiko Emori Ottawa Ont \$3,099, Government of Canada—Supply and Services Ottawa Ont \$24,845, Hugh Hamilton Edwards Ont \$17,744, M J K Designer Ottawa Ont \$2,000, Eric McMillan Inc Toronto Ont \$4,778, A F Muhammad Hazeldean Ont \$4,599, A F Muhammad Ottawa Ont \$4,788, Donna Naughton Ottawa Ont \$7,525, Francis Chan Montreal Que \$4,780, Naoto Kondo Ottawa Ont \$3,340, Wendy Kramer Ottawa Ont \$6,250, Lorraine Picot Ottawa Ont \$10,080.

**Other Services \$997,000**—Bruce Allan Ottawa Ont \$5,000, John Beatty Ottawa Ont \$4,000, Barry Briggs (British Columbia Indian) Ottawa Ont \$2,000, William Young Carman Surrey England \$3,500, Louise Dallaire Vanier Ont \$2,746, East Coast Editorial Halifax NS \$4,000, Bonni Kilbreck Evans Ottawa Ont \$5,000, W T Gibbons Ottawa Ont \$14,917, Jacques Gouin Ottawa Ont \$3,000, Government of Canada—National Film Board Ottawa Ont \$27,500, Public Service Commission Ottawa Ont \$11,180 and Supply and Services—Printing Operations Ottawa Ont \$238,456, Heather Hamilton Granby Que \$3,003, Jack Herbert Langley BC \$8,551, David Jensen Vancouver BC \$4,501, Naoto Kondo Ottawa Ont \$6,090, Barry Lord Ottawa Ont \$6,477, Deborah Lee Marshall Ottawa Ont \$10,005, Luc Matter Lakefield Que \$2,128, Mary McFarlane St Andrews NB \$5,554, Jean-Paul Morisset Notre-Dame-de-la Paix Que \$8,500, New Brunswick Museum Saint John NB \$2,550, Northern News Services Yellowknife NWT \$2,050, Nova Scotia Museum Halifax NS \$2,235, Naomi Panchyson Ottawa Ont \$3,937, Lucien Parizeau Ottawa Ont \$2,125, Nallini Downe Perera Aylmer East Que \$2,400, Physical Anthropology Kingston Ont \$4,900, Monique Plouffe Ottawa Ont \$10,600, Art Price Ottawa Ont \$4,000, Richard Ritza Ottawa Ont \$3,600, Royal Ontario Museum Toronto Ont \$2,430, Saturday Night Magazine Toronto Ont \$12,000, Martin Segger Victoria BC \$3,414, Peter Swann Montreal Que \$10,467, Beverly Sack Tina Kanata Ont \$4,834, Charles Tollaksen Ottawa Ont \$15,000, Robert Tomatuk Ottawa Ont \$7,219, Trinity College Toronto Ont \$2,000, Corey Wentzell St Stephen NB \$3,000, Western Development Museum Saskatoon Sask \$13,489, Information Canada Expositions Ottawa Ont \$117,180, MacLaren Advertising Ltd Ottawa Ont \$39,199, Wayne Action Ottawa Ont \$3,680, Roberta Arsenault Moncton NB \$3,750, Lawrence Bantleman Vancouver BC \$8,562, Annik Bawden Ottawa Ont \$8,861, Ron Baynes Ottawa Ont \$2,400, Mary H Blanchard Halifax NS \$3,511, Bytown Railway Society Ottawa Ont \$2,100, Alex Carlton Ottawa Ont \$10,020, Pierre Chalmot Quebec Que \$3,237, Helen Devereux Sudbury Ont \$2,138, Kildare Dobbs Toronto Ont \$22,272, Isabell Dobell Montreal Que \$3,200, R Eldred Chelsea Que \$2,071, George Ens Ottawa Ont \$11,674, R W Higham Farrelton Que \$9,465, P Hunter Ottawa Ont \$10,000, Jauvin T Truck Centre Ltd Ottawa Ont \$10,500, R O Lafleur Ottawa Ont \$6,000, Paul Lafleur Orleans Ont \$3,362, Jean-Paul Morisset Notre-Dame-de-la-Paix Que \$5,600, Ontario Rail Association Inc Brampton Ont \$4,040, Bruce Parsons Halifax NS \$2,484, Triple-A-Aero Service Ottawa Ont \$2,551, Allan Gill & Co Ottawa Ont \$27,502, Reunion of National Museums Ottawa Ont \$10,787.

**Customs and Brokerage Fees \$14,974.**

**Hospitality \$64,445.**

**Data Processing \$436,037**—Alphatext Ltd Ottawa Ont \$239,160, Comshare Ltd Ottawa Ont \$14,317, Info Science Ottawa Ont \$5,589, Sycor Ottawa Ont \$6,622, Systems Approach Ottawa Ont \$67,355, Systems Dimensions Ottawa Ont \$22,508.

**Office Assistance \$650,463**—Lawrence Bantleman Ottawa Ont \$6,912, Barbara's Personnel Ottawa Ont \$5,030, Dot Personnel Ottawa Ont \$64,818, Harrington Personnel Ottawa Ont \$28,257, Industrial Overload Ottawa Ont \$52,891, Kelly Girl Services of Canada Ltd Ottawa Ont \$14,273, Libraid Ottawa Ont \$14,989, Manpower Temporary Ottawa Ont \$5,839, Office Overload Ottawa Ont \$180,891, Olsten Temp Vancouver Vancouver BC \$11,869, Personnel Pool Ottawa Ont \$68,720, Stacey Personnel Ottawa Ont \$29,759, Technical Overload Ottawa Ont \$66,918, The 500 Ottawa Ont \$81,004.

**Photographic Services—Motion Pictures \$223,834**—Graphic Films Ltd Ottawa Ont \$6,748, Government of Canada—National Film Board Ottawa Ont \$189,526, Northern Motion Pictures Ottawa Ont \$9,239.



**SECRETARY OF STATE—Continued**

**Protective Services \$817,020**—Canadian Corps of Commissionaires Ottawa Ont \$174,934, Grants Security Services Ltd Ottawa Ont \$642,084.

**Staff Training \$41,923**—Government of Canada—Public Service Commission Ottawa Ont \$23,780.

**Public Archives**

**Training and Educational Services \$2,745**—Carleton University Ottawa Ont \$2,300, Laboratoire Linguistique Quebec Que \$20,473, Auguste Vachon Ottawa Ont \$2,550.

**Protection Services \$402,545**—Canadian Corps of Commissionaires Ottawa Ont \$370,094, Grant Security Services Ltd Ottawa Ont \$31,656.

**Government Service Charges \$13,749**—Government of Canada—National Health and Welfare Ottawa Ont \$6,336.

**Other Services \$39,456**—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$2,318, International Council of Archives Koblenz Germany \$2,293, Peat Marwick and Partners Ottawa Ont \$6,755, Peace Bridge Brokerage Fort Erie Ont \$2,928, Wei To Associates Inc Park Forest Ill USA \$11,262.

**Data Processing Services \$91,735**—Computel Systems Ltd Ottawa Ont \$2,240, Nonnad Systems Ltd Ottawa Ont \$8,245, Systems Dimensions Ottawa Ont \$75,627.

**Clerical and Secretarial Services \$78,985**—Barbara's Office Personnel Ottawa Ont \$8,803, Mrs D K Faursehou Kanata Ont \$6,139, Debra Johnston Ottawa Ont \$9,324, Kelly Girl Services of Canada Ltd Ottawa Ont \$3,395, J L L'Esperance Ottawa Ont \$2,358, Manpower Temporary Services Ottawa Ont \$11,545, Collette Parent-Matte Ottawa Ont \$2,765, Office Overload Ottawa Ont \$18,055, Mrs Ann Purdon Ottawa Ont \$4,285.

**Other Business Services \$424,767**—Alphatext Canada Ltd Ottawa Ont \$10,784, Ampex of Canada Ltd Ottawa Ont \$7,264, Selma Barkham Burgos Spain \$7,500, Susan Murray-Blum Ottawa Ont \$12,692, Capello Audio Ottawa Ont \$8,494, Capital Press Service Ottawa Ont \$12,500, Dr J W Couch Ottawa Ont \$5,750, Gerard Dagenais Montreal Que \$9,000, Michel Dagenais Embrun Ont \$8,712, Data Logo Canada Ottawa Ont \$6,272, Neil G Forsyth Ottawa Ont \$2,280, Simeon Fortin Ottawa Ont \$3,417, Mrs Mable Tinkiss-Good Montreal Que \$3,000, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont \$65,000; National Film Board Ottawa Ont \$41,295 and Supply and Services Ottawa Ont \$4,934, Graphic Film Ltd Ottawa Ont \$5,168, Mirkio Kadlec Ottawa Ont \$6,636, Nadia Kazymyra Ottawa Ont \$4,600, Andris Kesteris Ottawa Ont \$4,212, Micheal Kronik Ottawa Ont \$2,797, Dorothy Labarge Ottawa Ont \$5,314, Philippe Mader Ottawa Ont \$12,159, Kathleen Madden Ottawa Ont \$3,509, Dr Zoltan Mate Ottawa Ont \$3,000, Brian MacDonald Ottawa Ont \$11,087, Maple Leaf Language Centre Ottawa Ont \$17,650, Mark Meikle Russell Ont \$2,025, Michie Mitchell Ottawa Ont \$10,862, Luc Morisset Hull Que \$2,192, William O'Farrell Ottawa Ont \$11,250, Quinn Laboratories Toronto Ont \$27,523, Roger L Régior Boucherville Que \$17,015, Graham Smart Ottawa Ont \$4,874, L F Tapper Ottawa Ont \$13,800, Richard Tremblay Russell Ont \$2,025, Richard Voyer Gatineau Que \$3,400, David Walden Ottawa Ont \$3,420, Linda Jean White Ottawa Ont \$2,400, Douglas Whyte Ottawa Ont \$2,797, Vera Yuzuk Ottawa Ont \$3,400.

**Hospitality \$4,229.**

**Public Service Commission**

**Audio Visual Production Service \$346,623**—Canadian Audio Visual Institute Ottawa Ont \$70,283, Government of Canada—Secretary of State—Canadian Government Photo Centre Ottawa Ont \$35,094 and Public Service Commission—(SD B Revolving Fund) Ottawa Ont \$54,757.

**Appeal Board Members' Fees \$6,433**—J Vinokur Ottawa Ont \$5,658.

**Computer Services \$311,547**—AGT Data Systems Ltd Don Mills Ont \$8,100, Digital Methods Ltd Ottawa Ont \$18,782, Federal Systems of Canada Ottawa Ont \$53,720, Government of Canada—Statistics Canada Ottawa Ont \$2,868; Supply and Services Ottawa Ont \$31,478 and Treasury Board Secretariat Ottawa Ont \$24,274, G Kirton Hazeldean Ont \$12,192, NRC Canada Ltd Dorval Que \$4,600, R D Nikel and Associates Cambridge Ont \$56,000, Seepac Systems Ottawa Ont \$2,100, I P Sharp Associates Ltd Ottawa Ont \$19,343, Systems Approach Ltd Ottawa Ont \$37,144, Systems Dimension Ltd Ottawa Ont \$4,210, University of Ottawa Ottawa Ont \$5,841.

**Examination Supervisor and Assistants \$15,501.**

**Health Services \$58,426.**

**Hospitality Services \$23,015.**

**Janitorial Services \$32,920**—Government of Canada—Public Works Ottawa Ont \$27,438, Portage Personnel Hull Que \$3,690.

**Key-punch Services \$32,400**—Automation Centre of Ottawa Ottawa Ont \$17,273, Data Service Ltd Ottawa Ont \$5,742, Datacap Ltd Ottawa Ont \$8,741.

**Management Consultant and Contract Research \$81,411**—D Bernstein Toronto Ont \$5,785, Marianne Bossen and Associates Winnipeg Man \$8,000, V Davis Ottawa Ont \$2,000, Government of Canada—Public Service Commission (SDB Revolving Fund) Ottawa Ont \$2,875 and Supply and Services Ottawa Ont \$46,551, Impact Research Ottawa Ont \$10,000.

**Membership Fees, Professional Associations \$3,936.**

**Motion Picture Production and Distribution \$17,600**—Yerxa Graphic Design Morrisburg Ont \$2,600.

**Paper Marking Fees \$7,655**—D Ruffo Ottawa Ont \$2,893.

**Photography Services \$15,644**—APH Ltd Ottawa Ont \$4,984, Proulx Brothers Photographers Ottawa Ont \$5,780.

**Professional and Technical Consulting Services \$549,426**—ASDA Ltd Ottawa Ont \$5,925, B Baker Ottawa Ont \$2,400, J Bianchi Ottawa Ont \$2,980, M Bronsi Ottawa Ont \$4,500, Canadian Audio Visual Inc Ottawa Ont \$4,500, Carol Ann de Coff Ottawa Ont \$7,222, Communications Design Co Ottawa Ont \$10,250, N Corkum Ottawa Ont \$2,355, G Daoust Montreal Que \$20,825, V Davis Ottawa Ont \$4,100, Provincial Government—New Brunswick Fredericton NB \$13,640, R Gregoire Pointe Gatineau Que \$2,000, Government of Canada—Public Service Commission (SDB Revolving Fund) Ottawa Ont \$31,406, and Supply and Services Ottawa Ont \$36,800, T Hamill Islington Ont \$12,552, L Jubécourt Calgary Alta \$3,222, Les Editions de la Gigue Montreal Que \$3,000, Les Productions O K Montreal Que \$5,000, R Lord Montreal Que \$6,200, J Lunn Carp Ont \$2,860, L W McIlroy Inc Ottawa Ont \$2,500, Miller Communication Systems Kanata Ont \$46,104, Provincial Government—Finance Fredericton NB \$12,223, K None-such Ottawa Ont \$2,750, E J Personnel Consultants Ltd Ottawa Ont \$4,000, E Pahlke Ottawa Ont \$8,436, J Parizeau Gatineau Que \$2,000, Programmation Cerame Ltée Hull Que \$14,500, Public

**SECRETARY OF STATE—Concluded**

Administration of Canada Toronto Ont \$7,500, G Robert and Associates Montreal Que \$35,603, Royal Bank of Canada Montreal Que \$14,625, M Shea Ottawa Ont \$2,010, Structured Computer Services Waterloo Ont \$3,100, G Vanzseren Aylmer Que \$4,500.

**Protection Services \$476,198**—Canadian Corps of Commissioners Ottawa Ont \$45,991, Grant Security Services Ottawa Ont \$405,174.

**Secretariat, Typing Clerical Services \$151,842**—Barbara's Office Personnel Ottawa Ont \$3,788, The 500 Ottawa Ont \$38,517, Ottawa Hull Bilingual Personnel Ltd Hull Que \$5,507, Personnel Pool Ottawa Ont \$46,130, Portage Personnel Hull Que \$4,911.

**Training and Educational Services; Course and Seminar Fees \$1,909,450**—Ecole Nationale d'administration Quebec Que \$6,600, Government of Canada—Public Service Commission (SDB Revolving Fund) Ottawa Ont \$1,719,743, Marc Production Ottawa Ont \$10,700, J Moses Ottawa Ont \$4,812, Professional Development Institute Ottawa Ont \$8,193, University College Syracuse NY USA \$4,120.

**Training and Educational Services; Teachers Lecturers and Instructors on Contract \$2,802,077**—Algonquin College of Applied Arts and Technology Ottawa Ont \$9,018, Banff School of Fine Arts Banff Alta \$30,576, CGGL Conseiller en gestion lles des Sœurs Que \$3,000, Centre culturel et linguistique Farès Ltée Montreal Que \$770,399, Centre d'étude bilingue Regina Sask \$5,376, Centre de croissance personnelle et familiale Ottawa Ont \$2,625, Centre de langue Feuille d'Érable Ottawa Ont \$26,880, Centre des Jeunes et de la Culture Sudbury Ont \$580,742, Centre Interdisciplinaire Montreal Que \$9,275, G Daoust Montreal Que, \$3,800, Leo Demesmaker Associates Montreal Que \$6,900, M Fillion Ste Foy Que \$8,887, Institut de formation par groupe Montreal Que \$2,000, Government of Canada—Finance Ottawa Ont \$361,913, Public Service Commission (SDB Revolving Fund) Ottawa Ont \$8,981, Lawson Graphics Manitoba Ltd Winnipeg Man \$5,875, J G Lebel Quebec Que \$2,700, M R Leblanc Ottawa Ont \$2,250, A Lemaire Cap Rouge Que \$2,000, Loyallist College Belleville Ont \$138,058, Management Concept Ltd Scarborough Ont \$3,245, M Massey Ottawa Ont \$6,975, W McLroy Ottawa Ont \$5,000, R Paquet Ste Foy Que \$2,740, Provincial Government—Treasurer of Ontario Toronto Ont \$545,659, SMA Media Inc Montreal Que \$2,350, G Sarazin Touraine Que \$4,300, Services aux Étudiants Ottawa Ont \$3,720, Systemhouse Ltd Ottawa Ont \$3,000, Transactional Analysts Kingston Ont \$2,230, University of: Algoma Sault Ste Marie Ont \$44,460; Laval Quebec Que \$122,632; Carleton Ottawa Ont \$2,000; Manitoba Winnipeg Man \$4,324; Moncton Moncton NB \$611,067 and Regina Regina Sask \$5,984, Jean Jacques Van Vlasel Ottawa Ont \$11,000.

**Miscellaneous \$668,059**—Camp Ecole Menogamie Quebec Que \$5,020, Camp Ecole Trois Saumons Quebec Que \$4,735, Canadian Academy Dartmouth NS \$5,125, M Didier Canada Ltd Montreal Que \$2,076, Ecole Deveil Ste Foy Eng. Ste Foy Que \$4,499, Federation des Agriculteurs du Quebec Montreal Que \$3,530, Government of Canada—Supply and Services Ottawa Ont \$193,944, IBM Canada Ltd Ottawa Ont \$13,618, J Ratelle Montreal Que \$2,417.

**Other Types of Services \$1,975.**

**Representation Commissioner**

**Other Business Services \$15,325**—Luc Bourgault Hull Que \$3,920, G F Delaney Ottawa Ont \$8,525, Arthur C Tuttle Ottawa Ont \$2,880.

**Legal Services \$12,160**—Hewitt Hewitt Nesbitt Reid MacDonald & Tierney Ottawa Ont \$12,160.

**Other Types of Services \$4,963.**

**SOLICITOR GENERAL****Department**

**Training and Educational Services \$59,961**—Algonquin College Ottawa Ont \$26,957, Government of Canada—Public Service Commission Ottawa Ont \$17,997.

**Conference and Convention Fees \$4,639.**

**Protection Services \$58,251**—Canadian Corps of Commissioners Ottawa Ont \$58,251.

**Medical Services \$2,850**—J B Boulanger Montreal Que \$2,700.

**Public Relations Consultants \$43,725**—Goldfarb Consultants Toronto Ont \$24,000, John Edward Johnson Ottawa Ont \$19,725.

**Data Processing Services \$234,973**—Susan Adams Montreal Que \$6,757, Dateline Systems Limited Ottawa Ont \$6,333, Government of Canada—Statistics Canada Ottawa Ont \$183,930 and Supply and Services Ottawa Ont \$5,000, Quasar Systems Limited Ottawa Ont \$5,695, Systems Dimensions Limited Ottawa Ont \$26,120.

**Photography Services \$7,442**—Government of Canada—National Film Board Ottawa Ont \$2,273.

**Accounting and Audit Services \$18,804**—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$18,804.

**Health and Welfare Services \$4,246**—Government of Canada—National Health and Welfare Ottawa Ont \$4,246.

**Membership Fees \$2,629.**

**Commercial Acquisition Services \$4,084**—Government of Canada—Supply and Services Ottawa Ont \$4,084.

**Management Consultants and Research \$630,265**—E A C Amy and Sons Ottawa Ont \$23,560, R W Barrington Ottawa Ont \$6,500, Gilberte Bechara Boucherville Que \$4,140, Joan Beckett Milton Ont \$5,000, Lawrence Cohen Ottawa Ont \$10,855, Coopers and Lybrand Ottawa Ont \$4,163, J Barton Cunningham Victoria BC \$3,000, Decision Dynamics Toronto Ont \$80,061, Decision Dynamics du Toit Associates Klien and Sears Management Consulting Toronto Ont \$2,500, Frontenac County Provincial Court Kingston Ont \$7,515, Daniele Gagnon Ottawa Ont \$9,600, Government of Canada—Statistics Canada Ottawa Ont \$11,945 and Supply and Services Ottawa Ont \$37,698, Benoit Henry Longueil Que \$6,170, Hickling Johnston Limited Toronto Ont \$15,000, Justice Development Commission Vancouver BC \$10,000, Lester Krames Mississauga Ont \$3,000, Pierre Landreville Montreal Que \$7,865, K L McReynolds Limited Thornhill Ont \$21,444, Mental Health Centre Penetanguishene Ont \$10,930, National Council on Crime and Delinquency Hackensack NJ USA \$11,984, Neuropsychological Services Edmonton Alta \$2,000, Elisabeth Osborne Ottawa Ont \$12,383, Jean Paul Potvin Ottawa Ont \$6,365, Province of Ontario—Ministry of Correctional Services Toronto Ont \$4,000, John Renner and Associates Toronto Ont \$2,000, P S Ross and Partners Ottawa Ont \$58,630, Ian Sone and Associates Toronto Ont \$3,000, Social Science Research Council Ottawa Ont \$3,200, Philip Stenning Toronto Ont \$2,000, Judge V L Stewart Toronto Ont \$2,000, Systems Development Limited Ottawa Ont \$10,000, Ronald E Turner Kingston Ont \$3,920, United Way of Greater Vancouver Vancouver BC \$29,487, University of: British Columbia Vancouver BC \$5,000; Calgary Alberta Alta \$6,000; Concordia Montreal Que \$2,000; Memorial of Newfoundland St John's Nfld \$10,000; Mont-



**SOLICITOR GENERAL—Continued**

real Montreal Que \$44,856; Ottawa Ottawa Ont \$16,981; Simon Fraser Burnaby BC \$2,000; Saskatchewan Saskatoon Sask \$2,970; Toronto Toronto Ont \$102,283; Waterloo Waterloo Ont \$4,000 and Western Ontario London Ont \$8,000.

**Consultation Projects \$214,522**—Morris Bartlett St John's Nfld \$16,538, Denis Boivin Montreal Que \$4,374, Bureau de Consultation Jeunesse Montreal Que \$12,000, Canadian Council of Christians and Jews Halifax NS \$2,500, Canadian Criminology and Corrections Associations Ottawa Ont \$27,233, Centre de Service Sociaux du Montreal Montreal Que \$3,000, Coalition for Development Halifax NS \$4,830, Foundation for Human Development Hamilton Ont \$11,875, Gloria George Telkwa BC \$18,075, I Allan Goad Vancouver BC \$3,250, John Howard Society of Ontario Toronto Ont \$19,075, J J Kiessling Ottawa Ont \$17,000, Kitty Maracle Vancouver BC \$2,000, Frank Miller Ottawa Ont \$14,850, Native Clan Organization Winnipeg Man \$3,700, C H Pierce Waterloo Ont \$3,000, Province of: Ontario—Ministry of Correctional Services Toronto Ont \$8,755 and Nova Scotia—Department of Social Services Halifax NS \$7,912, Public Policy Concern Ottawa Ont \$3,500, G J Szablowski Downsview Ont \$2,000, Vancouver Police Department Vancouver BC \$10,000, City of Vancouver BC \$9,110, Yukon Native Brotherhood Whitehorse YT \$2,500.

**Contracted Office Services \$302,739**—Barbara's Office Personnel Ottawa Ont \$30,008, H V Chapman and Associates Toronto Ont \$32,658, The 500 Ottawa Ont \$34,823, Manpower Temporary Services Ottawa Ont \$4,856, Office Overload Ottawa Ont \$31,078, Ottawa-Hull Bilingual Ottawa Ont \$75,723, Personnel Pool Ottawa Ont \$50,312, Portage Personnel Hull Que \$17,185, Selective Temporary Placements Ottawa Ont \$6,597, Staff Plus Don Mills Ont \$7,973.

**Other Services \$205,795**—Adair Associates Markham Ont \$7,875, E A C Amy and Sons Ottawa Ont \$43,083, H T Baker Ottawa Ont \$5,175, Marguerite Beaudet Ottawa Ont \$8,498, Michael Bowness Hazeldean Ont \$14,275, Maureen Callon Ottawa Ont \$6,300, John Clare Shanty Bay Ont \$2,500, Daniele Gagnon Ottawa Ont \$2,400, Claire Harvey Metcalfe Ont \$3,500, Grant Hawes Ottawa Ont \$4,000, International Simultaneous Translations Montreal Que \$2,302, Jackson Smith and Associates Toronto Ont \$3,000, John Jackson Ottawa Ont \$11,200, Maureen Labonte Ottawa Ont \$2,204, Linda Laushway Ottawa Ont \$2,277, Frank Miller Ottawa Ont \$3,225, M O M Printing Ottawa Ont \$4,301, Programmed Communications Limited Montreal Que \$5,382, Province of British Columbia—Ministry of the Attorney General Victoria BC \$9,355, Radio TV News Limited Dorval Que \$8,955, Philip Stenning Toronto Ont \$8,614, J A Vantour Orleans Ont \$7,700, Stuart Willoughby Kingston Ont \$19,216.

**Hospitality \$25,159.**

**Correctional Services**

**Educational Services—Outside Staff Training Resources \$477,416**—Centre de Psycho Education du Quebec Montreal Que \$7,282, Bill Dillon Rachel Ripple Halifax NS \$2,140, Oo Za We Kwun Centre Inc Rivers Man \$8,850, Memramcook Institute St Joseph NB \$114,722, North American Guard Dog & Kenneling Coquitlam BC \$7,020, Scott Paper Company New Glasgow NS \$49,498, St Lawrence College Kingston Ont \$269,726, Waterloo Management Education Centre Waterloo Ont \$8,636.

**Educational Services—Staff Training Contracts \$159,144**—Algonquin College of Applied Arts and Technology Ottawa Ont \$2,748, Douglas College New Westminster BC \$7,251, Government of Canada—National Defence Ottawa Ont \$2,079; Public Service Commission Montreal Que \$3,500; Ottawa Ont \$68,818, Winnipeg Man \$2,700; Public Works Ottawa Ont \$3,737 and Supply and

Services—Bureau of Management Consultants Ottawa Ont \$4,913, Grant MacEwan Community College Edmonton Alta \$6,510, Kingston Frontenac Lennox and Addington Health Unit Kingston Ont \$2,351, Memramcook Institute St Joseph NB \$8,472, Robert Wiele Associates Toronto Ont \$4,104, Sheridan College of Applied Arts and Technology Oakville Ont \$2,750, St Lawrence College Kingston Ont \$4,322, YMCA—YWCA Edmonton Alta \$4,150; Kingston Ont \$15,840 and New Westminster BC \$4,037.

**Educational Services—Inmate and Parolee Training \$1,865,435**—Frederick Bellemare Kingston Ont \$2,000, Camosun College Victoria BC \$3,830, Clearwater Bay Marine Stony Mountain Man \$3,000, College Marie-Victorin Montreal Que \$18,535, C Craig Winnipeg Man \$12,600, Dawson College Westmount Que \$58,656, Durnie and Hawkins Drumheller Alta \$3,300, Fraser Valley College Chilliwack BC \$3,673, Frontier College Toronto Ont \$4,500, Gouvernement du Quebec—Services des Cours par Correspondance Montreal Que \$9,336 et Services de la Gestion Quebec Que \$494,839, Hastings County Board of Education Belleville Ont \$7,288, Mrs Florence Hawkey Kingston Ont \$6,320, Institut Tecart Inc Montreal Que \$5,024, Janet's Cellar Ceramics Riverview NB \$4,290, Stevan Leipsic Winnipeg Man \$14,400, Loyalist College Belleville Ont \$51,787, Gordon W MacLeod Dorchester NB \$2,870, Memramcook Institute St Joseph NB \$152,534, Mount Royal College Calgary Alta \$130,169, Natonum Community College Prince Alberta Sask \$64,733, Province of Alberta Calgary Alta \$132,428, Province of Nova Scotia—Department of Education Halifax NS \$257,298, Queen's University Kingston Ont \$8,903, Percy Rossignol Blackville NB \$7,188, Red Deer College Red Deer Alta \$2,205, School District #62 (Sooke) Victoria BC \$52,520, Lawrence Smith Plaster Rock N B \$4,400, Universities of: Manitoba Winnipeg Man \$32,025; Queen's Kingston Ont \$8,903, Saskatchewan Saskatoon Sask \$16,283; Victoria Victoria BC \$204,283 and Waterloo Waterloo Ont \$2,374, Valley Rentals Moncton NB \$2,600.

**Medical Dental and Psychiatric Services \$3,992,388**—Dr Syed N Akhtar Dartmouth NS \$2,838, Alberta Hospital Edmonton Alta \$34,468, All Saints Springhill Hospital Springhill NS \$4,209, Dr I B Amara Kingston Ont \$11,593, Anaesthesia Service Kingston Ont \$4,211, C H Andrews; R O Ormerod and G R Gilmour Prince Albert Sask \$5,047, Associated Anaethetists Kingston Ont \$4,938, Dr Larry A Balisky Chilliwack BC \$6,104, Dr Julien Beaudry Cowansville Que \$25,000, Belland Optical Chilliwack BC \$4,742, Claude Brillont St Leonard Que \$2,700, Dr R A Burden Springhill NS \$27,500, Dr J R Brynjolfsson Langley BC \$2,265, Calgary General Hospital Calgary Alta \$9,376, Campbellford Memorial Hospital Campbellford Ont \$12,457, Centre Hospitalier Robert Giffard Beaufort Que \$12,410, Dr Guy Chaussé Laval Que \$4,804, Dr G Chesnay and L Daigle Montreal Que \$4,790, Chilliwack General Hospital Chilliwack BC \$14,075, Clinical Laboratory Services Chilliwack BC \$2,134, Dr C J Coady and Associates New Westminster BC \$6,911, Dr Bruno M Cormier Montreal Que \$11,033, P J Coughlan Campbellford Ont \$2,386, Dr J Peter B Dale New Westminster BC \$3,867, Dr N S T De Jager Kingston Ont \$30,186, D L Derumaux Campbellford Ont \$16,880, L G Dezan Kingston Ont \$2,250, Dr Ronald G Dickson Drumheller Alta \$12,975, Drumheller Associated Physicians Drumheller Alta \$9,198, Drumheller General Hospital Drumheller Alta \$7,325, Gail Ross Eldinger Kingston Ont \$8,880, T Enta Calgary Alta \$2,033, Dr Roland Faillie Montreal Que \$3,193, Robert Fell Lansdowne Ont \$2,500, S L Fransman Kingston Ont \$16,701, Dr Bruce Fraser Moose Jaw Sask \$4,827, Dr Pierre Gagné Sherbrooke Que \$28,006, Dr Charles G Girouard Moncton NB \$23,368, John R Glen Kingston Ont \$2,010, Goulet et Associés Lasalle Que \$3,119, Government of Canada—Veterans Affairs Calgary Alta \$4,824, and Montreal Que \$222,519, Anne E Hamm Vancouver BC \$6,066, Dr J W Hazlett Kingston Ont \$13,305, Health Sciences Centre Winnipeg

**SOLICITOR GENERAL—Continued**

Man \$9,465, D G Hillyard Gravenhurst Ont \$2,052, Dr D W Hiltz Riverview NB \$15,000, Holy Family Hospital Prince Albert Sask \$8,457, Hôpital Brome Missisquoi Perkins Cowansville Que \$6,875, Hôpital St Michel Archange Quebec Que \$5,971, Hôpital Sainte Jeanne D'Arc Montreal Que \$5,522, Hôpital Dieu Hospital Kingston Ont \$96,077, Dr Carlos Huerto Winnipeg Man \$16,268, Innisfail General Hospital Innisfail Alta \$4,627, Institut Philippe Pinel de Montreal Montreal Que \$1,769,305, Dr R N James Amherstview Ont \$3,306, Jewish General Hospital Montreal Que \$2,982, Dr Wolfgang G Jilek Delta BC \$3,400, Dr L Johanson Selkirk Man \$18,125, Dr J L Johnston Kingston Ont \$6,966, Dr E R Jurondson Gimli Man \$16,726, Dr N Kandasamy Kingston Ont \$14,422, Dr D E Kayler New Westminster BC \$10,990, Dr Alfred A Keltner North Burnaby BC \$8,400, Kingston General Hospital Kingston Ont \$97,267, Kingston Psychiatric Hospital Kingston Ont \$69,271, Dr David Klassen Chilliwack BC \$2,173, Dr J D Kogon Kingston Ont \$7,700, Laboratoire Medical Pepin Montreal Que \$11,391, Steven Lamb Prince Albert Sask \$4,423, Dr Roger Leger Moncton NB \$13,750, Dr Gregory G Leggett Napanee Ont \$23,800, Dr James Letts Calgary Alta \$11,830, Dr Tsung-yi Lin Vancouver BC \$5,140, Dr C E Lindenfield Gravenhurst Ont \$3,478, Dr E Lipinski Vancouver BC \$2,250, Lortie Morissette & Associés Laval Que \$12,006, Manitoba Clinic Winnipeg Man \$4,133, M G Mannand and R E Coles Olds Alta \$2,699, Dr C E Marney Amherst NS \$10,700, Dr Richard Maruschak Newboro Ont \$10,600, Mary Street Medical Chilliwack BC \$21,346, Dr S A Mateen Prince Albert Sask \$6,701, Matsqui Sumas Abbotsford General Hospital Abbotsford BC \$12,680, Dr Robert J McCaldron Kingston Ont \$22,000, M D S Laboratories Kingston Ont \$12,117, Medical Clinic Innisfail Alta \$18,526, Dr J Mendes Clearbrook BC \$30,935, Mental Health Centre Penetanguishene Ont \$105,415, Metro Calgary and Rural Hospital Calgary Alta \$5,524, Dr P Michel Moncton NB \$25,000, Drs P Y Miki C J Chouinard L D Bakos D A Pringle and F C T Cooper Abbotsford BC \$6,105, Dr Milton H Miller Vancouver BC \$2,508, Miramichi Hospital Newcastle NB \$2,144, Dr N E Monast Cowansville Que \$33,400, Moncton Hospital Moncton NB \$36,521, Montreal Anti-Tuberculosis League Inc Montreal Que \$6,937, Montreal General Hospital Montreal Que \$3,498, Dr Luc Morin Sherbrooke Que \$5,310, Dr A F Newman Kingston Ont \$4,240, Dr G G Osborne Bath Ont \$9,615, Pembroke Civic Hospital Pembroke Ont \$2,647, Penetang Psychiatric Hospital Penetanguishene Ont \$7,522, Dr H J Portelance Victoria BC \$5,250, J Peter Prendeville Peterborough Ont \$2,904, Prince Albert Community Clinic Prince Albert Sask \$3,551, Province of Nova Scotia—Nova Scotia Hospital Dartmouth NS \$14,853, Province of Saskatchewan—Department of Public Health Regina Sask \$63,188, Queen's University Kingston Ont \$8,137, Dr P H Radford Kingston Ont \$2,934, Dr C Ratzlaff Abbotsford BC \$2,409, Dr Elmer H Ratzlaff Vancouver BC \$18,240, Dr Doug Roberto Victoria BC \$5,719, Royal Columbian Hospital New Westminster BC \$17,903, Royal Jubilee Hospital Victoria BC \$2,254, Dr Edmond Ryan Amherst NS \$21,000, Saint Mary's Hospital New Westminster BC \$2,541, Shaughnessy Hospital Vancouver BC \$43,464, Shaughnessy Veterans Vancouver BC \$8,233, R D Shaw Kingston Ont \$7,272, Shaw Dental Laboratory Ltd Winnipeg Man \$2,462, Dr R Sivasankar Prince Albert Sask \$29,630, Dr Glen W Smith New Westminster BC \$2,389, Dr P M Smith Kingston Ont \$18,000, Dr Sidney K Smith Drumheller Alta \$3,350, St Joseph's General Hospital Peterborough Ont \$2,540, Dr Alfred Thibault Joliette Que \$15,510, Dr Raymond Tousignant Laval Que \$4,229, University Hospital Saskatoon Sask \$4,932, Dr R B VanWinkle Kingston Ont \$4,642, Victoria General Hospital Victoria BC \$3,819, and Halifax NS \$5,457, Vimont Ambulance Laval Que \$9,100, Dr D'Argenson Voyer Outremont Que \$4,947, Dr L Vukovic Kingston Ont \$4,049, Dr Juhn A Wada Vancouver BC \$4,340, Dr James A Waring Victoria BC \$10,874, Dr D F Warner Innisfail Alta \$6,260, West Saint John Community Hospital Saint John NB \$11,790, Dr Robert J Whyte

Kingston Ont \$3,300, Dr G S Lowen Wilson Drumheller Alta \$25,880, Dr G Robert Wright Abbotsford BC \$2,462.

*Protection Services—Commissionaires etc \$835,341*—Agence de Securite Generale Inc Montreal Que \$13,702, Barnes Security Services Ltd Montreal Que \$21,005, Base Fort Patrol Ltd Calgary Alta \$10,290, British Columbia Corps of Commissionaires Vancouver BC \$61,987, Canadian Corps of Commissionaires—Calgary Alta \$28,328; Edmonton Alta \$44,752; Kingston Ont \$161,332; Ottawa Ont \$74,204; Saskatoon Sask \$55,026; Saint John NB \$20,511, and Victoria BC \$14,584, City of Prince Albert Prince Albert Sask \$4,000, City of Winnipeg Winnipeg Man \$4,390, Douglas Investigation and Security Company Ltd Dartmouth NS \$40,504, Dustbane Security Services Montreal Que \$2,524, Government of Canada—Royal Canadian Mounted Police St John's Nfld \$7,484, S I S Protection Company of Quebec Ltd Montreal Que \$242,861, Tremblay Investigations and Security Services Ltd WilLOWdale Ont \$12,078, Twin City Security Guards Ltd Armadale NS \$9,785.

*Protection Services—Dogs \$64,279*—North American Guard Dog and Kenneling Services Ltd Coquitlam BC \$63,077.

*Research and Consultants—Consultants \$364,990*—Adga Ltd Ottawa Ont \$10,792, A R Arrowsmith Vancouver BC \$9,298, Exlo Manufacturing Ltd Rexdale Ont \$15,044, G M Fellows Cambridge Ont \$3,000, Government of Canada—Supply and Services Ottawa Ont \$35,830, and Supply and Services—Bureau of Management Consulting Ottawa Ont \$24,071, Douglas Haines Abbotsford BC \$16,085, Jackson Smith and Associates Ltd Toronto Ont \$8,000, Dr Gordon H Josie Toronto Ont \$19,358, King's College University Halifax NS \$5,000, Don Manuel Edmonton Alta \$12,779, Dr Pierre Martel Quebec Que \$5,202, Andrew McGhie Kingston Ont \$3,150, Mill and Process Ventilation Ltd Lachine Que \$10,485, Andre Paradis North Chilliwack BC \$4,000, P M Theatrical Enterprises Ltd Toronto Ont \$2,540, Price Waterhouse Ottawa Ont \$21,484, Beverly J Raby Kingston Ont \$7,467, Richard Sadler Montreal Que \$21,785, R D Shaw Kingston Ont \$3,318, Stevenson and Kellogg Ltd Ottawa Ont \$2,500, A M Stofa Ottawa Ont \$13,593, Systems Dimensions Ltd Ottawa Ont \$21,225, J A Vantour Orleans Ont \$2,625, York University Downsview Ont \$18,913.

*Research and Consultants—Research \$94,611*—Carleton University Ottawa Ont \$15,000, Marilyn Christie Mississauga Ont \$4,500, Ronald D Lanthier Kingston Ont \$6,500, W L Marshall Kingston Ont \$10,135, P S Ross and Partners Ottawa Ont \$2,971, Systems Dimensions Ltd Ottawa Ont \$36,866, Charles Vetere Kingston Ont \$4,400, Christopher Werscher Kingston Ont \$2,152, Elizabeth Yates Amherstview Ont \$6,429.

*Research and Consultants—Commission Inquiry \$18,911*—Ray Wolfe Connell Lightbody & Reynolds Vancouver BC \$18,883.

*Research and Consultants—Program Evaluation—Liaison \$366,035*—A G Abdennur Ottawa Ont \$8,620, Allied Indian and Metis Society Kingston Ont \$51,235, Canadian Job Therapy Association New Westminster BC \$24,200, Centre de Psycho Education du Quebec Montreal Que \$4,026, Dennis Chipman Dartmouth NS \$8,400, Arina Crockett Vancouver BC \$16,853, Keith Fairbank Ottawa Ont \$17,643, Mic Mac Friendship Centre Halifax NS \$5,161, National Metis Non Status Indian Crime and Justice Commission Ottawa Ont \$15,000, Native Clan Organization Inc Winnipeg Man \$28,452, Native Counselling Services of Alberta Edmonton Alta \$60,952, Natonum Community College Prince Albert Sask \$3,444, Nechi Institute on Alcohol and Drug Education Edmonton Alta \$36,805, Operation Springboard Inc Toronto Ont \$21,500, Seventh Step Society Port Moody BC \$21,180, Andre Thiffault Laval des Rapides Que \$21,017.



**SOLICITOR GENERAL—Continued**

**Legal Services—Employees \$7,183**—Louis Jacques Leger Montreal Que \$2,219.

**Legal Services—Inmates \$5,034.**

**Laundry and Dry Cleaning Services \$59,790**—Canadian Linen Supply Vancouver BC \$2,367, Digital Methods Ltd Ottawa Ont \$5,350, Luxor Ltd Laval Que \$9,850, Mission Memorial Hospital Mission BC \$2,650, Patton's Cleaners Kingston Ont \$3,621, Perth's Dry Cleaners Winnipeg Man \$3,302, Province of Manitoba—Department of Transport Winnipeg Man \$7,853, Quality Cleaners Brighton Ont \$2,157.

**Veterinary Services \$2,322.**

**Data Processing Services \$221,902**—Data Encoding Ltd Ottawa Ont \$5,617, Federal Systems of Canada Ottawa Ont \$45,065, Information Science Industries Ottawa Ont \$4,519, Ottawa Key Punch Services Ottawa Ont \$13,418, Quasar Systems Ltd Ottawa Ont \$27,766, Systems Dimensions Limited Ottawa Ont \$124,432.

**Contracted Building Cleaning \$116,274**—Allied Building Services Ltd Montreal Que \$14,505, Allwood Building Maintenance Clearbrook BC \$7,939, Milton Cathcart Prince Albert Sask \$3,684, Government of Canada—Public Works Toronto Ont \$27,976, Langley Building Maintenance Co Ltd Langley BC \$26,350, Lavage de Vitres Clair et Net Ltée Pointe aux Trembles Que \$2,745, London Building Maintenance Co Burnaby BC \$9,150, James Nonfield New Westminster BC \$2,288, Olympia Maintenance Co Montreal Que \$7,427, W & M Sanitary Environmental Services Vancouver BC \$3,039.

**Contracted Office Personnel Services \$110,710**—The 500 Ottawa Ont \$46,495, Girl Friday Edmonton Alta \$2,728, Harrington Personnel Ottawa Ont \$2,159, Office Assistance (Canada) Ltd New Westminster BC \$5,100, Office Overload Ottawa Ont \$6,161, Patton Personnel Services Ltd Vancouver BC \$5,856.

**Inmate Maintenance—Contracted \$2,411,147**—Governments of: Alberta Edmonton Alta \$118,879; British Columbia Victoria BC \$717,926; Manitoba Winnipeg Man \$68,907; New Brunswick Fredericton NB \$6,728; Newfoundland St John's Nfld \$119,149; Nova Scotia Halifax NS \$138,042; Quebec Quebec Que \$1,135,709; Saskatchewan Regina Sask \$81,919 and Yukon Territory Whitehorse YT \$23,516.

**Other Services \$500,059**—A B C Septic Tank Enrg Laval Que \$2,438, Abell Waco Ltd Montreal Que \$2,580, Aerobic Fitness Modules Ltd Burnaby BC \$4,330, Allied Indian Metis Society Vancouver BC \$3,200, Arcad Laval Que \$24,424, Brodeur et Frère Enrg Cowansville Que \$7,200, Burton's Sanitation Kingston Ont \$7,317, Central Vacuum Service Inc Montreal Que \$3,325, Church Council On Justice and Corrections Cowansville Que \$21,866, City of Prince Albert Prince Albert Sask \$4,329, J Colosimo Electronics Winnipeg Man \$12,000, Cypress Disposal Ltd Victoria BC \$4,205, Dauphinais et Charbonneau Montreal Que \$13,720, Gerard Dumas Transport Montreal Que \$23,865, Richard Fleming Kingston Ont \$2,490, David Garvin Ottawa Ont \$2,394, Government of Canada—Communications Ottawa Ont \$7,008 National Health and Welfare Ottawa Ont \$3,823, and Public Works Ottawa Ont \$2,464, Walter E Heller Canada Ltd Toronto Ont \$14,393, Holy Trinity Anglican Church Frankfort Ont \$14,547, The Inter Faith Committee Toronto Ont \$4,500, I X L Service Ltd Richmond BC \$6,405, John Howard Society Kingston Ont \$5,692, Ker Priestman & Associates Ltd Victoria BC \$2,466, Lambert Lepage Labbe Inc Montreal Que \$2,492, Maheu Extermination Ltée Montreal Que \$4,940, Manpower Temporary Services Saskatoon Sask \$9,296, Media Alternatives Carp Ont \$24,635, Mount Royal College Calgary Alta \$3,350, Office Overload New Westminster BC \$71,580, Archd W F Payton Prince Albert Sask \$10,108, P C O Services Ltd

Montreal Que \$2,375, Queen's Theological College Kingston Ont \$3,920, Quinte Sanitation Services Ltd Trenton Ont \$8,094, Rebut et Contentans Laval Ltée Laval Que \$6,715, Scott Paper Company New Glasgow NS \$16,855, Service Sanitaire Sersan Inc Montreal Que \$2,508, Dr Charles Taylor Wolfville NS \$3,000, Grant Tigner Ottawa Ont \$14,762, Tricil Waste Management Ltd Kingston Ont \$2,040, University of Montreal Montreal Que \$5,000, E B Weldon Dorchester NB \$9,300, Xerox of Canada Ltd Don Mills Ont \$14,832.

**Snow Removal \$180,240**—Art Bostad Excavating Kingston Ont \$8,360, Bath Construction Ltd Bath Ont \$2,455, George Benn Napanee Ont \$2,738, Clare Campbell Warkworth Ont \$3,186, J Harrison Trucking Westbrook Ont \$11,023, William Hastie Sackville NB \$14,625, Ray McCormick and Sons Ltd Springhill NS \$15,218, Maurice Ouellet Laval Que \$15,926, Les Sables Fournel et Fils Inc Ste Anne des Plaines Que \$106,503.

**After Care Services—Contracted Residential Services \$1,886,182**—Agence Sociale Spécialisée de Hull Inc Hull Que \$105,342, Allied Indian and Metis Society Vancouver BC \$13,011, Astra Society of Hamilton and District Hamilton Ont \$104,370, Auberge Sous mon Toit Granby Que \$21,294, Beverley Lodge Toronto Ont \$11,131, British Columbia Borstal Vancouver BC \$6,484, Carrefour Nouveau Monde Montreal Que \$141,691 et Rosemont Que \$2,863, Elizabeth Fry Society of Kingston Ont \$30,721; Ottawa Ont \$9,070; Toronto Ont \$8,536 and Vancouver BC \$4,691, 458 Rubidge Street Peterborough Ont \$2,992, The Genesis Halfway Home Rosedale BC \$7,865, Government of Alberta Edmonton Alta \$63,579, The Hatfield Society Vancouver BC \$30,037, John Howard Society Saskatoon BC \$18,452; Sydney NS \$16,298 and Vernon BC \$4,766, Kashadying Residence Thunder Bay Ont \$2,850, Lake Superior House Thunder Bay Ont \$44,841, Leo's Boys Cross Roads House Montreal Que \$38,343, Mackenzie House Society Mackenzie BC \$10,000, Maison d'Accueil Le Joins Toi Granby Que \$43,349, Maison Coopérative S P A T Rouyn Que \$13,486, Maison Etienne Depres Quebec Que \$33,702, Maison Painschaud Quebec Que \$24,302, Maison de Transition Montreal Que \$30,636, Maple Ridge Halfway House Maple Ridge BC \$4,310, Micmac Friendship Centre Halifax NS \$10,025, M S A Halfway House Abbotsford BC \$5,399, Native Clan Organization Inc Winnipeg Man \$64,658, Operation Survie Montreal Que \$14,000, Phoenix Transition Society Prince George BC \$4,232, Prince George Activator Society Prince George BC \$72,313, Programme de Portage Relatif à la Dépendance de la Drogue Montreal Que \$46,020, Red Deer District Council Red Deer Alta \$7,690, Restoration Lodge Maple Ridge BC \$2,946, Salvation Army of Montreal Que \$10,298; Ottawa Ont \$31,915; St John's Nfld \$10,088; Sudbury Ont \$8,892; Vancouver BC \$10,834 and Winnipeg Man \$7,003, Sancta Maria House Vancouver BC \$5,192, Seventh Step Society Port Moody BC \$30,199, St Edwards House Montreal Que \$72,813, St Leonard's House Bramalea Ont \$108,745; London Ont \$59,358; Toronto Ont \$52,414 and Windsor Ont \$65,070, St Leonard's Society Brantford Ont \$32,292 and Burnaby BC \$5,034, Sudbury Community Residential Centre Sudbury Ont \$19,000, Transmute Inc Moncton NB \$40,915, Tricon Halfway Society Richmond BC \$14,979, United Church Halfway House Winnipeg Man \$73,643, Upper Room Society Victoria BC \$32,281, X-Kalay Foundation St Norbert Man \$11,344, Y M C A Cambridge Ont \$27,000; Halifax NS \$50,093 and Hamilton Ont \$3,457.

**After care—Agencies—Community Investigation \$176,422**—Centre de Services Sociaux: des Laurentides Joliette Que \$2,246; de l'Estrie Sherbrooke Que \$5,016 et du Richelieu Longueuil Que \$15,007, Elizabeth Fry Kingston Ont \$2,289, Governments of: Alberta Edmonton Alta \$8,700; British Columbia Victoria BC \$4,560; Manitoba Winnipeg Man \$3,385; Newfoundland St John's Nfld \$9,003 and Saskatchewan Regina Sask \$3,549, John Howard Society Calgary Alta \$13,554; Halifax NS \$17,970; Toronto Ont



**SOLICITOR GENERAL—Continued**

\$25,497; Montreal Que \$14,196 and Regina Sask \$2,497, Native Counselling Services Edmonton Alta \$2,038, Salvation Army Ottawa Ont \$3,648 and Toronto Ont \$8,533, Société d'Orientation et de Réhabilitation Montreal Que \$23,166.

*After Care—Agencies—Parole Supervision* \$863,270—Les Ateliers Dominique Hull Que \$11,480, British Columbia Borstal Association Vancouver BC \$2,080, Centre de Services Sociaux: de la Cote Nord Hauteville Que \$12,220; de Gaspé Gaspé Que \$2,745; des Laurentides Joliette Que \$11,505; de l'Estrie Sherbrooke Que \$15,715; de l'Outaouais Hull Que \$3,895; du Québec Québec Que \$4,285 et du Richelieu Longueuil Que \$39,115, Elizabeth Fry Kingston Ont \$9,825; Ottawa Ont \$4,535 and Toronto Ont \$3,225, Governments of: Alberta Edmonton Alta \$59,500; British Columbia Victoria BC \$52,380; Manitoba Winnipeg Man \$30,020; New Brunswick Fredericton NB \$11,710; Newfoundland St John's Nfld \$22,220; Northwest Territories Yellowknife NWT \$8,330; Saskatchewan Regina Sask \$13,355 and Yukon Territory Whitehorse YT \$4,080, John Howard Society Calgary Alta \$64,280; Vancouver BC \$14,050; Saint John NB \$11,385; Halifax NS \$41,590; Toronto Ont \$130,938; Charlottetown PEI \$4,805; Montreal Que \$55,800; Regina Sask \$9,065 and Victoria BC \$5,425, John Howard and Elizabeth Fry Winnipeg Man \$43,695, Native Clan Organization Winnipeg Man \$14,205, Native Counselling Services Edmonton Alta \$17,065, Salvation Army Hamilton Ont \$8,570; Montreal Que \$4,445; Winnipeg Man \$11,625; Ottawa Ont \$13,695; Calgary Alta \$3,720 and Toronto Ont \$18,810, Service de Readaptation Sociale Québec Que \$9,360, Service Social de Beauce Beauce Que \$3,215, Seventh Step Society Calgary Alta \$4,540, Société d'Orientation et de Réhabilitation Montreal Que \$34,875.

*After Care—Agencies—Other Services* \$28,638—Estelle Daigle Moncton NB \$3,215, Reverend Roy Dungey London Ont \$2,000, John Howard Society Toronto Ont \$5,769, Service de Readaptation Sociale Québec Que \$2,070, Germain Trotter Québec Que \$7,602.

*DSS Service Charge* \$857,091—Government of Canada—Supply and Services Ottawa Ont \$857,091.

**Royal Canadian Mounted Police****LAW ENFORCEMENT PROGRAM**

*Commissionaires Services* \$3,968,278—Barnes Security Montreal Que \$36,536, Base Fort Patrol Ltd Edmonton Alta \$135,535, Corps of Commissionaires Ottawa Ont \$2,494,433 and Vancouver BC \$121,388, Grant Security Services Ltd Ottawa Ont \$332,151, Northwestern Security Vancouver BC \$370,384, SIS Protection Ltd Toronto Ont \$2,400, Universal Investigation Service Ltd Ottawa Ont \$100,180.

*Consultant and Contract Services* \$40,197—Government of Canada—Supply and Services Ottawa Ont \$38,412.

*Data Processing Services* \$52,410—Government of Canada—Supply and Services Ottawa Ont \$32,170, IBM Canada Ltd Don Mills Ont \$2,278.

*Health and Welfare Services* \$3,954,047.

*Hospitality* \$78,022.

*Janitorial Services* \$3,017,072—Advance Cleaning Services Regina Sask \$68,970, Allied Bldg Service Ottawa Ont \$5,893, Angelo Ltd Yellowknife NWT \$4,200, City of St Albert St Albert Alta \$3,589, A Coltell Yellowknife NWT \$33,600, Government of Canada—National Capital Commission Ottawa Ont \$6,874 and Public Works Ottawa Ont \$1,162,513, Modern Bldg Cleaning Ottawa Ont \$75,138, Regina Janitorial Service Regina Sask \$93,022.

*Legal Services* \$140,992—Hope Heinrich and Hansen Prince George BC \$7,830, Jones Branson Emery Victoria BC \$2,622, Kinsman and Co Penticton BC \$2,938, J Brian D Malone Fredericton NB \$5,754, Moran Dandrea Castlegar BC \$2,777, P E Pelletier Edmunston NB \$2,319, John Rowan Vancouver BC \$2,879, Tessaro and Pepe Hamilton Ont \$3,350, Wolinsky Liffman Winnipeg Man \$2,670.

*Membership Fees* \$136,120.

*Motion Picture Production* \$2,333.

*Photographic Services* \$14,217.

*Training and Educational Services* \$816,440—Algonquin College Ottawa Ont \$16,000, Gerard Caron School of Language Ltd Hull Que \$23,418, Control Data Canada Willowdale Ont \$3,400, Digital Development Corp San Diego Cal USA \$3,169, Government of Canada—National Defence Ottawa Ont \$24,853, Public Service Commission Ottawa Ont \$3,600, and Supply and Services Ottawa Ont \$3,137, IBM Canada Ltd Don Mills Ont \$23,638, Interdata of Canada Ltd Mississauga Ont \$7,500, National Training Centre of Polygraph Science New York City NY USA \$3,395, PCC Pertec Los Angeles Cal USA \$3,623, Richardson Management Associates Ltd Montreal Que \$2,200, Sabina Associates Ottawa Ont \$2,440, University of Carleton Ottawa Ont \$16,498 and Ottawa Ottawa Ont \$10,145.

*Other Services* \$3,511,585—Ampex of Canada Ltd Rexdale Ont \$75,836, Barbara's Office Personnel Ottawa Ont \$13,003, H V Chapman Associates Toronto Ont \$5,205, City of Kamloops Kamloops BC \$3,410, Dun and Bradstreet Toronto Ont \$6,285, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$12,604; National Health and Welfare Ottawa Ont \$22,099, Public Works Ottawa Ont \$81,352 and Supply and Services Ottawa Ont \$1,009,600 Hickling Johnston Ltd Ottawa Ont \$4,500, Independent Linen Service Ottawa Ont \$11,239, D Bruce Sealy Winnipeg Man \$2,500, Sentinel Bureau of Investigation Toronto Ont \$7,050, The 500 Selection Service Ottawa Ont \$13,131, World Technical Service Toronto Ont \$2,160.

*Professional and Special Services paid through the Department of Public Works*—ADI Limited Fredericton NB \$4,580, Alfa Eng Ltd Regina Sask \$10,596, Allan Higgins Partners Vernon BC \$33,975, Allan Huggins and Assoc Kamloops BC \$36,573, Anderson and Graham Chilliwack BC \$17,160, Beatson Finlayson Coombes Calgary Alta \$12,325, Beatson Finlayson and Partners Calgary Alta \$4,185, Robert J Clark and Associates Ltd Ottawa Ont \$4,641, JH Cook Arch Yellowknife NWT \$4,236, Craven Steinfeld Architects Winnipeg Man \$1,200, M M Dillon Ltd Winnipeg Man \$9,846, H F Eshmade and Associates Winnipeg Man \$4,432, Forrester Scott Bowers Cooper Wall Saskatoon Sask \$2,819, Hanson Erb Vancouver BC \$2,121, Harley and Lurik Kelowna BC \$20,503, Allan J Hodgson Victoria BC \$5,489, Hydrospace Engineering St John's Nfld \$3,750, Keith Consulting Engineers Regina Sask \$3,262, Wm Kelly Regina Sask \$2,070, M J Lambert Vancouver BC \$3,165, Long Mayell and Associates Calgary Alta \$15,389, McIntosh Workun Chernenko Edmonton Alta \$4,470, MacKenzie Snowball Skalbania and Associates Vancouver BC \$4,669, McNeely Engineering Ltd Ottawa Ont \$5,315, M M P Winnipeg Winnipeg Man \$506,450, Ivan G Mirko Vancouver BC \$6,255, Moore Taylor Prince Albert Sask \$10,882, Trelle A Morrow Prince George BC \$19,001, Ogilvie and Hogg Ottawa Ont \$2,363, J Pettick Regina Sask \$5,832, Herb Robbins Regina Sask \$9,920, K C Saunders Edmonton Alta \$21,842, Seward Surveys Fredericton NB \$33,980, Soutar Condie & Associates Terrace BC \$3,730, D H Stock and Partners Ltd Regina Sask \$12,310, Systems Dimensions Ottawa Ont \$3,218, Technician International Toronto Ont \$24,398, Thompson Berwick and Pratt Vancouver BC \$77,561, Underhill and Underhill Whitehorse YT \$3,450, Underwood McLellan Associates

**SOLICITOR GENERAL—Concluded**

Calgary Alta \$2,330, Vernon Engineering Ltd Vernon BC \$3,501, W 2 Consultants Ltd Edmonton Alta \$4,487, Warren Associates St John's Nfld \$6,544, Webber Harrington and Weld Halifax NS \$49,679, Wiens and Associates Ltd Regina Sask \$11,077, John Woodworth Kelowna BC \$9,742, Yoneda and Associates Ltd Regina Sask \$2,058.

**SUPPLY AND SERVICES****ADMINISTRATION**

*Management Consulting Services \$211,601*—EAC Amy and Sons Ottawa Ont \$31,895, G Fournier and Associates Westmount Que \$10,883, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$2,740, and Supply And Services—Bureau of Management Consulting Ottawa Ont \$142,240, Gilles Ste Marie Montreal Que \$6,930, Stethem Gareau Montreal Que \$10,320, C Trepanier and Associates Montreal Que \$4,000.

*Clerical, Stenographic and Related Duties \$47,263*—Industrial Overload Ottawa Ont \$3,680, Kelly Girl Service of Canada Ltd Toronto Ont \$8,241, Manpower Temporary Services Ottawa Ont \$6,082, Personnel Pool Ottawa Ont \$15,794, Technical Overload Ottawa Ont \$5,619.

*Language Training \$73,030*—M Bacon Ottawa Ont \$5,600, Government of Canada—Supply and Services—Bilingualism Program Ottawa Ont \$61,451, Kelly Girl Service of Canada Ltd Toronto Ont \$5,979.

*Keypunch Services \$5,866*—Systems Dimensions Limited Ottawa Ont \$5,786.

*Computer—Data Processing Services \$22,475*—Fedcom Systems Limited Kanata Ont \$2,450, Woods Gordon and Company Toronto Ont \$20,000.

*Computer—Program and Systems \$6,161*—Bonaventure Design Ottawa Ont \$4,708.

*Associated Costs—Inter-Departmental \$38,672*—Government of Canada—Supply and Services—Advisory Bureau for Computing Ottawa Ont \$5,974 and Supply and Services—Manpower Planning Ottawa Ont \$22,708, Lorne Plunkett Ottawa Ont \$2,600.

*Fees—Tuition—Inter-Departmental \$13,190*—Government of Canada—Public Service Commission Ottawa Ont \$13,061.

*Associated Costs—Inter-Departmental \$28,895*—Laboratoire Linguistique Quebec Que \$28,895.

*Outside Government—Fees—Other \$13,195.*

*Outside Government—Associated Costs \$11,300*—Lorne Plunkett Ottawa Ont \$11,200.

*Outside Government—Consulting Fees \$2,439*—Stethem Gareau Montreal Que \$2,439.

*Special Programs \$228,255*—The Gerard Caron School of Languages Limited Hull Que \$172,009, Laboratoire Linguistique Quebec Que \$55,205.

*Outside Government—Fees—Tuition—University \$6,255.*

*Protection—Commissionaires \$16,141*—Government of Canada—Supply and Services—Operations—Security Ottawa Ont \$16,020.

*Other Services—Miscellaneous \$64,115*—Government of Canada—Supply and Services—Supply Operations Ottawa Ont \$2,164 and Health and Welfare Ottawa Ont \$61,485.

*Supply Revolving Fund Fees \$14,371*—Government of Canada—Supply and Services—Supply Operations Ottawa Ont \$13,842.

*Other Types of Services \$6,779.*

**SUPPLY**

*Scientific Services \$10,459,379*—Aeres Consulting Services Ltd Toronto Ont \$11,161, Alberta Native Communications Society Edmonton Alta \$16,989, APTEC Engineering Ltd Downsview Ont \$17,745, Aviation Electric Ltd Saint Laurent Que \$77,937, Banister Technical Service Edmonton Alta \$313,923, Bank of Montreal St Marys Ont \$19,926, Barringer Research Ltd Rexdale Ont \$161,962, Beak Consultants Ltd Vancouver BC \$30,314, Bell Northern Research Ottawa Ont \$73,842, F G Bercha & Assoc Calgary Alta \$26,310, Bio Research Laboratories Pointe Claire Que \$43,466, Bondar Clegg & Co Ltd Ottawa Ont \$33,519, Bomen Inc St Foy Que \$74,963, Bremner Marketing Assoc Ottawa Ont \$12,652, Bristol Aerospace Ltd Winnipeg Man \$28,288, Buckland & Taylor Ltd Vancouver BC \$18,800, Campro Cambrian Processes Ltd Mississauga Ont \$34,142, Canadair Ltd Montreal Que \$33,865, Canada Wire & Cable Ltd Toronto Ont \$21,362, Canadian Applied Technology Buttonville Ont \$5,068, Canadian Astronautics Ltd Ottawa Ont \$279,696, Canadian Crafts Council Ottawa Ont \$19,597, Canadian Economic Services Ottawa Ont \$70,321, Canadian Education Assoc Toronto Ont \$12,581, Canadian General Electric Co Montreal Que \$57,038, Canadian Marconi Co Montreal Que \$237,256, Canadian Thin Films Ltd Burnaby BC \$171,364, Caulfield Liron Consultants Sherwood Park Alta \$123,500, R Chengalath Ottawa Ont \$12,450, College Edouard Monpetit Longueuil Que \$16,292, Com Dev Ltd Montreal Que \$38,857, Computer Devices Co Ottawa Ont \$425,756, Computer Performance Ins Waterloo Ont \$66,177, Construction Testing Services Rexdale Ont \$23,777, Council of Forest Industries Vancouver BC \$25,075, Cowley Consultants Ltd Downsview Ont \$14,459, Crone Geophysics Ltd Mississauga Ont \$75,431, Data Clearing House for the Social Sciences Ottawa Ont \$132,678, Brian D Davies Delta BC \$25,403, Dearborn Environmental Consulting Services Mississauga Ont \$45,279, Delphic Consulting Ltd Victoria BC \$49,775, Digital Methods Ltd Ottawa Ont \$87,471, Ecologicals Ltd Kitchener Ont \$46,792, Entomological Society of Canada Ottawa Ont \$16,800, Envirocon Ltd Vancouver BC \$18,039, Envirotechics Ltd Toronto Ont \$7,073, Gen Tec Inc Ste Foy Que \$148,531, Geostudio Consultants Ltd Ottawa Ont \$9,039, Gestalt International Ltd Vancouver BC \$69,479, Goodwood Data Systems Carleton Place Ont \$10,661, Government of Canada—Environment Montreal Que \$97,450, Dr Roger H Green Winnipeg Man \$11,057, Gregory Geoscience Ltd Ottawa Ont \$86,249, G T W Resource Inventory Prescott Ont \$65,495, Hermes Electronic Ltd Dartmouth NS \$1,053,528, Hitech Canada Ltd Ottawa Ont \$207,731, Hough Stansbury & Assoc Toronto Ont \$3,000, Huntex 73 Ltd Toronto Ont \$106,088, Imaproc Inc Charlottetown PEI \$15,000, Impact Research Ottawa Ont \$8,006, Inax Instruments Ltd Ottawa Ont \$249,498, Industrial Research Ottawa Ont \$37,763, Inforesults Ltd Toronto Ont \$38,674, Informetrica Ltd Ottawa Ont \$49,890, Infra-red Photo Ltd Ottawa Ont \$18,963, International Environmental Calgary Alta \$56,092, P Katadotis Montreal Que \$2,469, Klohn Leonoff Consultants Richmond BC \$46,000, J D Koppnaes Eng Ltd Bedford NS \$9,144, Walter Kubiski Downsview Ont \$6,085, Lady Davis Institute Montreal Que \$19,229, B H Levelton & Assoc Vancouver BC \$33,320, LGL Ltd Edmonton Alta \$164,554, Linnos Ltd Toronto Ont \$21,020, Litton, Systems Canada Rexdale Ont \$60,369, MacDonald Dettwiler & Assoc Vancouver BC \$181,316, James F MacLaren Ltd Willowdale Ont \$22,465, Mac-



## SUPPLY AND SERVICES—Continued

Millan Bloedel Ltd Nanaimo BC \$23,525, Dr L M M Dolar Mantuani Toronto Ont \$20,572, McElhanney Offshore Survey Burlington Ont \$90,420, McLaren Atlantic Ltd Halifax NS \$61,319, Peter Middleton & Assoc Toronto Ont \$5,000, Mineral Exploration Research Montreal Que \$5,000, Mining Industry Research Toronto Ont \$91,413, Mississauga Solar Mississauga Ont \$4,472, Morrison Hershfield Guelph Ont \$18,930, Morton Dadds & Partners Toronto Ont \$101,470, Nautical Electronic Labs Halifax NS \$42,506, Nevin Sadler Brown Goodbrand Ltd Vancouver BC \$32,110, Norpak Ltd Pakenham Ont \$263,720, Nova Scotia Technical Co Halifax NS \$18,381, Oil Mop Pollution Control Mississauga Ont \$51,060, Ontario Research Foundation Mississauga Ont \$127,747, OPTEC Inc Thornhill Ont \$95,529, OVAAC 8 International Canada Downsview Ont \$156,628, Philips Electronics Ltd Scarborough Ont \$108,455, Pro Tint Ltd St Jean Que \$4,158, Quality Hermetics Ltd Toronto Ont \$73,455, RCA Ltd Ottawa Ont \$152,722, F L C Reed & Assoc Vancouver BC \$151,865, Rochette Rochefort Assoc Ste Foy Que \$11,539, Royal Bank of Canada Montreal Que \$281,217, Royal Society of Canada Ottawa Ont \$13,544, Sander Geophysics Ltd Kanata Ont \$41,000, Scanada Consultants Ltd Ottawa Ont \$23,136, Sciex Ltd Toronto Ont \$137,025, Scintrex Ltd Concord Ont \$68,463, Seaken Oceanography Ltd Victoria BC \$6,553, S E D Systems Saskatoon Sask \$439,076, Spar Aerospace Products Toronto Ont \$92,186, Stanley Assoc Engineering Edmonton Alta \$25,213, St Lawrence Cement Co Mississauga Ont \$16,290, Subcom Systems Ltd Vancouver BC \$39,038, Systemhouse Ltd Ottawa Ont \$131,966, Telesat Canada Ottawa Ont \$166,000, Templeton Engineering Co Winnipeg Man \$2,920, The Canada Systems Group Mississauga Ont \$103,660, The Shawinigan Engineering Co Montreal Que \$32,988, The Sibald Group Calgary Alta \$9,067, Thomas Canning Maidstone Ont \$6,337, William Trow Assoc Rexdale Ont \$6,800, Unican Electrochemical Montreal Que \$26,913, University of Alberta Edmonton Alta \$5,908, British Columbia Vancouver BC \$56,950, Carleton Ottawa Ont \$38,622, Concordia Montreal Que \$17,409, Dalhousie Halifax NS \$150,121, Guelph Guelph Ont \$72,799, McGill Montreal Que \$88,760, McMaster Hamilton Ont \$38,574, Memorial Newfoundland St John's Nfld \$23,356, Queen's Kingston Ont \$44,832, Saskatchewan Saskatoon Sask \$89,649, Toronto Toronto Ont \$162,964, Waterloo Waterloo Ont \$20,198, Western Ontario London Ont \$78,527 and York Toronto Ont \$13,115, John Walters Forestry Co Whonnock BC \$34,292, W L Wardrop & Associates Winnipeg Man \$16,500, Western Canada Hydraulic Port Coquitlam BC \$5,600, Westlake Agricultural St Marys Ont \$38,789.

*Supply Revolving Fund Fees \$7,448*—Government of Canada—Supply & Services—Supply Operations Ottawa Ont \$7,448.

## SERVICES

*Payments made on behalf of Clients (BMC) \$466,182*—Fatih Akben Ottawa Ont \$6,440, Aleph Consultants Limited Ottawa Ont \$18,816, E A C Amy Ottawa Ont \$29,880, Canac Distributing Montreal Que \$3,850, P Charbonneau Ottawa Ont \$5,070, Constat Consulting Services Ottawa Ont \$3,140, T Croil Toronto Ont \$7,175, Damas and Smith Winnipeg Man \$3,600, Development Planning Ottawa Ont \$3,440, D M R and Associates Limited Ottawa Ont \$12,630, J Doutriaux Lucerne Que \$3,240, Ducros Meilleur Roy Ottawa Ont \$5,775, Claude E Dumas Franklin Que \$33,150, G Michel Erement and Associates Montreal Que \$28,740, Environmental Engineering Ottawa Ont \$8,975, Jacques Faille Ottawa Ont \$2,375, Aina Ferris Almonte Ont \$4,155, M Foss Westmount Que \$2,850, Fostem Limited, Westmount Que \$4,650, T K Gillies Montreal Que \$5,882, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$2,810; Supply and Services—Bureau of Management Consulting Ottawa Ont \$41,109 and Supply and Services—Supply Operations Ottawa Ont \$23,655, G Hayward Ottawa Ont \$13,475, D J Hendrick Ottawa

Ont \$3,975, R Hohl Ottawa Ont \$9,120, Infodata Systems Ottawa Ont \$3,650, R Lukaszewicz Ottawa Ont \$3,133, B Malmsten Ottawa Ont \$3,212, Miska Gale & Ling Ottawa Ont \$13,450, T Ostrom Ottawa Ont \$3,001, Pan Datta Ottawa Ont \$2,035, K Penrose Ottawa Ont \$4,270, Pira Inc Ottawa Ont \$21,962, Quasar Systems Ottawa Ont \$19,940, Ronalds Grew and Associates Montreal Que \$2,940, R Shah Ottawa Ont \$3,140, Sodracco Lee Montreal Que \$5,200, L H Strickland Ottawa Ont \$2,000, Systemhouse Limited, Ottawa Ont \$28,483, Susan Verge Ottawa Ont \$14,550, Cissy T Wong Ottawa Ont \$9,984, R F Woodbury Ottawa Ont \$2,530, O Zyla Ottawa Ont \$4,500.

*Accounting Services \$256,753*—Government of Canada—Supply and Services—Audit Services Bureau, Ottawa Ont \$240,057, Peat Marwick Mitchell Saint John NB \$10,805.

*Management Consulting \$1,342,920*—E A C Amy Ottawa Ont \$19,250, J A Blanchard Saint John NB \$31,000, R Boyer Montreal Que \$6,558, Campbell Sharp and Nash Winnipeg Man \$8,433, Chamberland Tremblay Montreal Que \$153,706, Clarkson Gordon and Company Ottawa Ont \$25,488, Currie Coopers and Lybrand Toronto Ont \$164,844, Digital Methods Ottawa Ont \$4,973, Drouin Paquin Montreal Que \$58,248, Ernst and Ernst Toronto Ont \$14,532, F D P Consultants Ottawa Ont \$97,136, Government of Canada—Public Service Commission Ottawa Ont \$4,680 and Supply and Services—Bureau of Management Consulting Ottawa Ont \$302,441, Gresh and White Bedford NS \$2,006, W A Hunter Limited Toronto Ont \$45,450, Larochelle Savard, Sherbrooke Que \$5,956, Laventhol and Horwath Halifax NS \$20,176, K Lee and Company Transcona Man \$5,663, J Loughran Ottawa Ont \$2,000, A W Maher and Company Winnipeg Man \$23,041, Matthes Lee and Company Winnipeg Man \$33,549, Normandin Seguin and Associates Montreal Que \$8,710, Peat Marwick Mitchell Saint John NB \$48,569, Prychitco and Associates Winnipeg Man \$19,792, Raymond Chabot and Martin Montreal Que \$16,370, Samson Belair and Associates Montreal Que \$25,071, Sharon Electronics Ottawa Ont \$2,611, Software Brokers Oakville Ont \$16,500, Stevenson and Kellogg Toronto Ont \$19,936, Systemhouse Limited Ottawa Ont \$10,262, Systems Approach Ottawa Ont \$12,291, Thorne Riddell and Company Ottawa Ont \$31,784, F Williams Ottawa Ont \$3,066.

*Clerical, Stenographic and Related Duties \$355,434*—Barbara's Office Personnel Ottawa Ont \$12,019, D O T Personnel Services Ottawa Ont \$16,049, Harrington Personnel Ottawa Ont \$14,606, MacDonald and Brisson Ottawa Ont \$3,675, Manpower Temporary Services Ottawa Ont \$3,360, Miska Gale and Ling Ottawa Ont \$2,700, Office Overload Ottawa Ont \$68,992, Personnel Pool Ottawa Ont \$198,744, The 500 Selection Service Ottawa Ont \$19,478, Stacey Personnel Ottawa Ont \$2,733, Technical Overload Ottawa Ont \$4,651, Victor Temporaries Cambridge Ont \$6,098.

*Language Training \$26,250*—Government of Canada—Supply and Services Bilingualism Program Ottawa Ont \$22,361.

*Travel—Professional Contracts \$16,612*—Claude E Dumas Franklin Que \$5,532.

*Computer Keypunch Services \$278,647*—Accurate Data Services Ottawa Ont \$11,192, Atwater Keydata Incorporated Montreal Que \$9,476, Automation Centre Ottawa \$37,241, Canadian Data Vancouver BC \$13,943, Computel Systems Limited Ottawa Ont \$10,412, Datacap Limited Ottawa Ont \$8,838, Data Key Systems Limited Ottawa Ont \$23,928, Data Tech Systems Victoria BC \$5,012, Dominion Computer Ottawa Ont \$14,415, Federal Systems of Canada Ottawa Ont \$3,000, Office Overload Ottawa Ont \$29,037, Ottawa Keypunch Services Ottawa Ont \$86,179, Personnel Pool Ottawa Ont \$5,612, Ratho Keypunch Ottawa Ont \$4,420, The 500 Selection Service Ottawa Ont \$5,885.

**SUPPLY AND SERVICES—Concluded**

*Computer Data Processing Services \$235,575*—Alphatext Limited Ottawa Ont \$13,364, Automation Centre Ottawa Ont \$3,079, Canadian General Electric Toronto Ont \$18,020, Computel Systems Limited Ottawa Ont \$25,488, Computer Sciences Canada Montreal Que \$33,469, Government of Canada—Supply and Services—Canada Pension Plan Ottawa Ont \$20,714 and Supply and Services—Supply Operations Ottawa Ont \$33,618, Lanpar Limited \$3,370, Systemhouse Limited Ottawa Ont \$5,944, Systems Dimensions Limited Ottawa Ont \$51,136.

*Computer Programs and Systems \$411,424*—Consolidated Computer Don Mills Ont \$7,500, Data Logic Canada Ltd Ottawa Ont \$10,258, Digital Methods Ottawa Ont \$14,954, Federal Systems of Canada Ottawa Ont \$79,945, Government of Canada—Supply and Services—Printing Operations Ottawa Ont \$11,802, Honeywell Information Willowdale Ont \$4,500, I B M Canada Limited Toronto Ont \$89,494, Katcard Systems Limited Ottawa Ont \$2,300, Murray Vandernoot and Associates Ottawa Ont \$4,600, Quasar Systems Ottawa Ont \$38,277, Seepac Systems Limited Ottawa Ont \$12,381, I P Sharp Associates Limited Toronto Ont \$2,134, S and S Software of North America Reston Va USA \$66,156, Systemhouse Limited Ottawa Ont \$7,917, Systems Approach Ottawa Ont \$32,434.

*Photographic Services \$22,817*—Government of Canada—National Film Board Ottawa Ont \$3,907; Public Archives Ottawa Ont \$7,530 and Supply and Services—Canadian Government Photo Centre Ottawa Ont \$2,999, Proulx Brothers Ottawa Ont \$4,501.

*Fees—Tuition—Inter Departmental \$12,502.*

*Consulting Fees—Inter-Departmental \$16,375*—Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont \$16,375.

*Fees—Tuition—Inter-Departmental \$92,748*—Government of Canada—Public Service Commission Ottawa Ont \$92,725.

*Fees—Other—Inter-Departmental \$9,770*—Government of Canada—Public Service Commission Ottawa Ont \$9,720.

*Associated Costs—Inter-Departmental \$5,065*—Laboratoire Linguistique Quebec Que \$2,505, Government of Canada—Public Service Commission Ottawa Ont \$2,520.

*Consulting Fees—Inter-Departmental \$3,614.*

*Membership Fees—\$4,003.*

*Outside Government—Fees—Tuition—Elementary \$4,044.*

*Outside Government—Fees—Other \$182,995*—A M R International Incorporated New York City NY USA \$12,399, Berlitz School of Languages Ottawa Ont \$59,963, Control Data Institute Toronto Ont \$2,415, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont \$21,398, Honeywell Information Willowdale Ont \$26,065, I B M Canada Limited Toronto Ont \$3,650, Charlyne Potvin Halifax NS \$2,256, Professional Development Institute Ottawa Ont \$2,545, Structured Computing Systems Waterloo Ont \$42,575.

*Outside Government—Associated Costs \$23,071*—H Arkin Ottawa Ont \$14,257.

*Outside Government—Consulting Fees \$3,080*—S and S Software of North America Reston Va USA \$2,080.

*Special Programs \$128,276*—The Gerard Caron School of Languages Hull Que \$69,468, Laboratoire Linguistique Quebec Que \$20,838, Lorne Plunkett Ottawa Ont \$9,200.

*Outside Government—Fees—Tuition—University \$39,724.*

*Protection Services—Commissionaires \$233,350*—Canadian Corps of Commissionaires Ottawa Ont \$231,799.

*Guard Service \$14,811*—Universal Investigations Ottawa Ont \$14,811.

*Storage and Warehousing \$23,073*—Government of Canada—Supply and Services—Supply Operations Ottawa Ont \$22,806.

*Other Services—Miscellaneous \$250,024*—Dominion Electric Ottawa Ont \$6,476, Government of Canada—Supply and Services—Supply Data Systems Division Ottawa Ont \$237,000.

*Professional and Special Services Fees paid to Supply Revolving Fund \$142,958*—Government of Canada—Supply and Services—Supply Operations Ottawa Ont \$37,609.

*Other Types of Services \$5,624.*

**TRANSPORT****HEADQUARTERS PROGRAM**

*Computer and Data Processing Services \$1,809,765*—A D G A Limited Ottawa Ont \$11,224, R Angus Computer Services Ltd Edmonton Alta \$3,704, Alphatext Limited Ottawa Ont \$2,502, Bell-Northern Research Ottawa Ont \$11,542, Canada Systems Group Ltd Mississauga Ont \$9,300, Computel Systems Limited Ottawa Ont \$5,537, Computer Sciences Canada Limited Montreal Que \$4,348, Comshare Limited Rexdale Ont \$20,629, Comstat Consulting Services Ltd Ottawa Ont \$6,683, Cybershare Ltd Winnipeg Man \$8,560, Datacap Ltd Ottawa Ont \$19,996, Dataline Systems Ltd Toronto Ont \$7,099, Data Logic Canada Ottawa Ont \$9,100, Digital Methods Ltd Ottawa Ont \$32,141, Dominion Computer Support Services Ltd Ottawa Ont \$15,867, Federal Systems of Canada Ottawa Ont \$31,015, Government of Canada—Energy, Mines and Resources Ottawa Ont \$2,181; National Harbours Board Ottawa Ont \$3,342; Supply and Services Ottawa Ont \$65,826 and Transport Ottawa Ont \$1,061,562, Katcard Systems Limited Ottawa Ont \$4,454, Maritime Computers Limited Halifax NS \$13,730, Multiple Access Computer Group Don Mills Ont \$7,817, Optimum Systems Inc Santa Clara Cal USA \$26,250, Quasar Systems Ltd Montreal Que \$124,397, S D L Ottawa Ont \$154,415, Services Techniques Informatiques (S T I) Inc Montreal Que \$5,890, Software Brokers Limited Ottawa Ont \$2,925, S & S Software Limited Ottawa Ont \$14,908, Systems Approach Ltd Ottawa Ont \$67,578, Tetrad Computer Applications Limited Vancouver BC \$15,655.

*Health and Welfare Services \$268.*

*Hospitality \$12,088.*

*Legal Services \$4,310*—Ladner Downs Vancouver BC \$4,310.

*Management Consulting Services and Contract Research \$121,256*—Built Environment Co-Ordinators Ltd Toronto Ont \$107,226, E A C Amy & Sons Ltd Ottawa Ont \$2,375, Government of Canada—National Film Board Ottawa Ont \$4,500, Mobius Software Ltd Ottawa Ont \$6,000.

*Membership Fees \$36,524*—The Conference Board in Canada Ottawa Ont \$8,000, Informetrica Limited Ottawa Ont \$20,000.

*Protection Services \$369,794*—Canadian Corps of Commissionaires Ottawa Ont \$230,817, National Protective Services Ottawa Ont \$138,977.



**TRANSPORT—Continued**

*Reproducing and Printing Services \$3,117*—Government of Canada—Public Archives Ottawa Ont \$3,579, Offline Support Inc Toronto Ont \$5,922, Recoveries \$9,687 (credit).

*Stenographic Services \$599,924*—H V Chapman & Associates Ltd Toronto Ont \$2,465, Dominion Computer Support Services Ltd Ottawa Ont \$7,106, D O T Personnel Services Montreal Que \$102,225, Executary Personnel Ottawa Ont \$5,203, Harrington Ottawa Ont \$10,787, Kelly Girl Service of Canada Ltd Toronto Ont \$63,302, Manpower Temporary Services Ottawa Ont \$9,570, Office Overload Ottawa Ont \$62,873, Ottawa-Hull Bilingual Personnel Ottawa Ont \$4,145, Personnel Pool Ottawa Ont \$219,085, Pollack Personnel Ltd Ottawa Ont \$3,469, Ronalds Grew & Associates Ltd Montreal Que \$54,436, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$47,460, Selective Temporary Placements (Ottawa) Ltd Ottawa Ont \$2,151, Victor Temporaries Cambridge Ont \$3,566.

*Technical Personnel Services \$8,403,065*—Acres Consulting Services Limited Niagara Falls Ont \$98,632, A D I Limited Fredericton NB \$16,264, Air Canada Winnipeg Man \$9,853, Air Transit Canada Montreal Que \$42,327, Allbery Pullerits Dickson & Associates Ltd Don Mills Ont \$92,607, Alcan Shipping Services Ltd Montreal Que \$213,726, E A C Amy & Sons Ltd Ottawa Ont \$7,300, Archer Consulting Limited Ottawa Ont \$4,874, Arctic Canada Limited Montreal Que \$148,006, Arctic Systems Ltd Ottawa Ont \$366,654, Aviation Planning Associates Montreal Que \$4,000, G Allen Baker Ottawa Ont \$27,000, Ball Berzowsky Associates Ste Anne de Bellevue Que \$15,192, Battelle Columbus Laboratories Columbus Ohio USA \$12,569, P F Batten Vancouver BC \$3,600, B C Research Vancouver BC \$11,548, Beauchemin Beaton Lapointe Inc Montreal Que \$8,742, F G Bercha & Associates Limited Calgary Alta \$18,500, F J D Bilodeau & Assoc Rosemere Que \$5,902, Bombardier Limitee Montreal Que \$1,175,453, R E Boston Perth Ont \$4,305, Bowdens Information Services Toronto Ont \$2,536, M Brown Ottawa Ont \$2,125, Bruce Mallen & Associates Inc Montreal Que \$2,119, Canadair Limited Montreal Que \$20,112, The Canada Systems Group (E S T) Limited Mississauga Ont \$35,554, Canadian Institute of Guided Ground Transport Kingston Ont \$353,923, Canadian National Railway Montreal Que \$194,501, Canadian Pacific Consulting Services Ltd Montreal Que \$291,002, Canadian Pacific Limited Montreal Que \$165,721, Canadian Resourcecon Limited Vancouver BC \$169,555, Canalog Logistics Limited Montreal Que \$20,667, Centre de Developpement Technologique Montreal Que \$4,742, Centre de Recherche sur les Transports Montreal Que \$2,650, H V Chapman & Associates Limited Toronto Ont \$2,621, Arkadij Chumak Ottawa Ont \$6,610, City of Winnipeg Winnipeg Man \$64,144, Computer Engineering Services Ltd Ottawa Ont \$4,754, Connor Development Services Ltd Oakville Ont \$6,250, Richard J Cunningham Aylmer Que \$5,400, David A Cuthbertson Ottawa Ont \$35,000, Datacap Ltd Ottawa Ont \$6,650, Data Metrics Limited Calgary Alta \$20,378, Victor P Davidson Saint Laurent Que \$4,200, Davis Eryou & Associates Ltd Ottawa Ont \$53,432, The De Havilland Aircraft of Canada Limited Downsview Ont \$35,487, De Leuw Cather Ottawa Ont \$24,531, Bernard M Deschenes Montreal Que \$4,130, Development Planning Associates Ltd Halifax NS \$81,125, D V Derrell Waterloo Ont \$3,600, Digital Methods Ltd Ottawa Ont \$66,555, Dilworth Second Meagher and Associates Toronto Ont \$2,116, D O T Personnel Services Montreal Que \$20,104, Ecoplen International Paris France \$2,124, Ecolith Ltd Vancouver BC \$4,739, Endev Ltd Scarborough Ont \$4,936, H G Engineering Don Mills Ont \$20,376, Ewart Tremblay & Associates Montreal Que \$48,366, George A Harding Limited Markham Ont \$27,643, Glenayre Electronics Ltd Vancouver BC \$118,529, Goodwood Data Systems Ltd Carleton Place Ont \$25,000, Government of Canada—Energy, Mines and Resources Ottawa Ont \$311,304, Fisheries and Environment Hull Que \$35,008, Indian Affairs and Northern Development Ottawa Ont

\$23,982; National Defence Ottawa Ont \$19,236; National Film Board Ottawa Ont \$5,000; National Research Council Ottawa Ont \$112,008; Public Archives Ottawa Ont \$6,449; Public Service Commission Ottawa Ont \$11,550; Public Works Ottawa Ont \$408,932; Regional Economic Expansion Ottawa Ont \$5,000; Statistics Canada Ottawa Ont \$2,425 and Supply and Services Ottawa Ont \$215,273, C R S Haslam Montreal Que \$4,903, Hickling Johnston Ltd Toronto Ont \$11,012, R K House & Associates Ltd Mississauga Ont \$75,846, I B I Group Toronto Ont \$557,583, Informetrix Limited Ottawa Ont \$10,000, Infomart Toronto Ont \$6,067, S K B Information System Montreal Que \$5,939, Intel Consultants Limited Ottawa Ont \$7,920, International Aeradio (North America) Limited Markham Ont \$6,744, J H K & Associates Alexandria Va USA \$3,257, Josef Kates Associates Inc Toronto Ont \$140,232, Thomas Keough St Lambert Que \$10,070, Kepner Tregoe Associates Ltd Montreal Que \$4,000, V H Kirpalani Ltd Montreal Que \$3,500, John E Kleins Ile des Soeurs Que \$33,213, Lasalle Hydraulic Laboratory Ltd LaSalle Que \$3,321, N D Lea & Associates Ltd Ottawa Ont \$188,861, Pierre B Lesage Montreal Que \$38,617, Libraid Limited Ottawa Ont \$59,435, Lockheed Missiles & Space Company Inc Sunnyvale Cal USA \$2,641, Maison de Consultation Pedagogique R A C O Aylmer Que \$2,500, Management Analysis Centre Cambridge Mass USA \$10,590, Marine Logistics Inc St Catharines Ont \$4,370, Market Facts of Canada Ltd Toronto Ont \$78,000, R G Maughn Montreal Que \$4,675, Maughn Railway Consulting Services Inc Montreal Que \$15,020, Mechanical Design Associates Ltd Montreal Que \$72,150, Media Tapes & Transcripts Ottawa Ont \$9,727, Minibus Forest Inc Montreal Que \$19,080, M L W Industries Limited Montreal Que \$130,533, John Morrall Calgary Alta \$2,172, M P B Technologies Inc Ste Anne de Bellevue Que \$28,311, Municipality of Metropolitan Toronto Toronto Ont \$13,148, Murray Vandernoot & Associates Ottawa Ont \$11,556, Beverly L Nicols Montreal Que \$9,060, Nutran Engineering Ltd Mississauga Ont \$12,468, O C Transpo Ottawa Ont \$4,697, Office Overload Ottawa Ont \$15,717, Ontario Research Foundation Mississauga Ont \$3,000, Ottawa Carleton Regional Transit Commission Ottawa Ont \$7,539, Hiroko Ozaki Ottawa Ont \$15,133, Armand Paquin Ottawa Ont \$4,038, Peat Marwick & Partner Montreal Que \$102,204, F L Peckover Vaudreuil Que \$2,835, Pendel Palmer & Tritton London England \$2,350, Personnel Pool Ottawa Ont \$65,324, Petrie Telecommunications Ltd Ottawa Ont \$2,073, Porteous Systems Service Limited Montreal Que \$18,127, Pratt & Whitney Aircraft of Canada Longueuil Que \$80,475, Precursor Ltd Toronto Ont \$28,082, Quasar Systems Ltd Ottawa Ont \$96,008, Raytheon Canada Waterloo Ont \$12,131, Roads & Transportation Association of Canada Ottawa Ont \$49,798, Ronald's Grew & Associates Ltd Montreal Que \$26,177, P S Ross & Partners Ottawa Ont \$2,456, Dr K Rupenthal Vancouver BC \$4,400, S E D Systems Ltd Saskatoon Sask \$2,192, The 500 Selection Services Ottawa Ont \$40,712, Service de Contrôles des Nouvelles de Radio-T V Pointe Claire Que \$2,228, Sharon Electronics Limited Ottawa Ont \$11,005, Southam Press Limited Toronto Ont \$6,572, Spar Aerospace Products Toronto Ont \$38,180, Stanford Research Institute Meulo Park Cal USA \$5,820, Neil F Stewart Town of Mount Royal Que \$12,694, Survair Ltd Ottawa Ont \$8,238, Systems Approach Ltd Ottawa Ont \$53,764, Technical Overload Ottawa Ont \$7,604, Thomas Wharton Associate Ltd Ottawa Ont \$3,900, Transinform International Ltd Vancouver BC \$24,087, Transportation Systems & Software Toronto Ont \$13,260, Transpo Tech Corporation Ltd Montreal Que \$4,500, Traveldata International Toronto Ont \$3,680, Trimac Consulting Services Ltd Calgary Alta \$14,085, Underwood McLellan & Associates Ltd Winnipeg Man \$10,000, Union Carbide Canada Limited Toronto Ont \$7,100, University of: Calgary Calgary Alta \$4,006; Carleton Ottawa Ont \$27,278; McGill Montreal Que \$51,121; Montreal Montreal Que \$82,066; New Brunswick Fredericton NB \$15,849; Quebec Quebec Que \$3,415 Queen's Kingston Ont \$35,972; Toronto Toronto Ont \$218,883 and Waterloo Water-



**TRANSPORT—Continued**

loo Ont \$10,527, Urban Transportation Development Corporation Ltd Toronto Ont \$72,852, S M Uzumeri Islington Ont \$3,990, Victor (Canada) Limited Cambridge Ont \$4,942, V S Services Ltd Toronto Ont \$16,777, Sterling G Warner Ottawa Ont \$5,100, Waterloo Management Education Centre Waterloo Ont \$4,132, J D Whan Winnipeg Man \$2,100, Wheelchair Mobile Service Limited Toronto Ont \$8,100, Roy Woodbridge Ottawa Ont \$4,888, Sam Yager Verdun Que \$12,021.

**Training and Educational Services \$189,874**—Advanced Systems Inc Toronto Ont \$27,840, Berlitz School of Languages Ottawa Ont \$4,264, Government of Canada—Public Service Commission Ottawa Ont \$64,568, Transport Ottawa Ont \$55,786, Software A G of North America Inc Reston Va USA \$2,060, V A I Limited Toronto Ont \$6,000.

**Training and Educational Services—Recoveries \$138,408 (credit).**

**Other Professional and Special Services \$744,827**—Government of Canada—Public Works Ottawa Ont \$64,813; Supply and Services Ottawa Ont \$441,532 and Transport Ottawa Ont \$239,475; M P B Technologies Inc Ste Anne de Bellevue Que \$12,383, V S Services Ltd Toronto Ont \$77,071.

**Other Professional and Special Services—Recoveries \$92,583 (credit).** Government of Canada—Transport Training Institute Ottawa Ont Recovery of food services.

**MARINE TRANSPORTATION PROGRAM**

**Accounting Services \$28,922**—Cape Breton Development Corporation Sydney NS \$19,997.

**Aerial & Special Surveys \$8,950,119**—Government of Canada—Environment Ottawa Ont \$8,937,000, Photographic Surveys Inc Montreal Que \$5,404.

**Buoy Servicing by Contract \$243,604**—Canadian Underwater Service Reg'd Ville de Pierrefonds Que \$9,020, Conseil des Ports Nationaux Churchill Man \$10,016 and Quebec Que \$3,738, Joseph Gosselin St Paul Ile-aux-Noix Que \$3,080, Government of Canada—Public Works Vancouver BC \$3,300, Aldoira Lanteigne Caraquet NB \$2,280, Lloyds Tug and Barge Service Fort Frances Ont \$4,235, Louiseville General Enterprise Enrg Louiseville Que \$6,800, Edgar MacLean Bathurst NB \$5,894, Antonen Mallet Shippegan NB \$5,263, Marine Enterprises Restigouche NB \$4,675, Alfred Naud Sorel Que \$7,540, Paul Nevers Lower Jemseg NB \$4,185, Fred Rayner Southampton Ont \$2,180, Alvin J Scott Douglastown NB \$18,087, E Archie Smith Port Medway NS \$2,638, G P Squires Little Current Ont \$2,420, Starratt Transportation Ltd Hudson Ont \$2,430, Stove Platt Electrical Ltd Markham Ont \$6,338, Theodore Williston Baie du Vin NB \$3,395.

**Cleaning Services \$246,652**—Aero Maintenance Services Halifax NS \$13,557, Allied Aviation Services Ltd Gander Nfld \$2,373, Armain Cleaning Service Victoria BC \$2,100, Building Services Ltd Saint John NB \$13,453, Allan Dalziel Charlottetown PEI \$7,500, Derko Limitée Quebec Que \$60,244, Honeywell Ltée Quebec Que \$7,338, Jet Janitor Services Ltd Stephenville Nfld \$98,245, Territorial Building Maintenance Hay River NWT \$4,272, The Janitor Prince Rupert BC \$5,520.

**Consulting Services \$1,639,302**—Adga Ltd Ottawa Ont \$19,825, Bryden Ltd Ottawa Ont \$16,994, CBA Engineering Ltd Vancouver BC \$22,335, Consultants Electro Protection Montreal Que \$3,334, Cooper Tanner & Associates Ltd Vancouver BC \$115,917, Decca Radar Toronto Ont \$3,172, Digital Methods Ltd Ottawa Ont \$3,633, Geotechnical Associates St John's Nfld \$4,705, Government of Canada—Public Works Ottawa Ont \$2,270, Toronto Ont

\$20,532, Vancouver BC \$1,293,132, C K Jerrett & Associates Bay Roberts Nfld \$3,850, St Lawrence Seaway Authority Cornwall Ont \$66,263, T Smith North Vancouver BC \$2,360, Thurber Consultants Victoria BC \$7,257.

**Data Processing Services \$376,554**—Government of Canada—Transport Ottawa Ont \$354,660, I P Sharp Associates Ltd Toronto Ont \$9,889, Multiple Access Don Mills Ont \$3,988, Wang Laboratories Canada Ottawa Ont \$2,116.

**Dockage Stevedoring and Pilotage \$179,563**—Atlantic Pilotage Authority Halifax NS \$4,702, Clarke Transportation Montreal Que \$29,665, Colley Motorships Ltd Montreal Que \$13,592, Eastern Canada Towing Halifax NS \$9,883, Gulf of Georgia Towing Co Ltd Vancouver BC \$15,632, Imperial Oil Ltd Edmonton Alta \$5,597, Laurentian Pilotage Authority Montreal Que \$8,722, McAllister Towing & Salvage Montreal Que \$2,038, Remorqueurs du Quebec Quebec Que \$6,986, Seaspan International Ltd Vancouver BC \$40,285, Shelburne Marine Shelburne NS \$5,303.

**Food Servicing by Contract \$8,961**—Government of Canada—Transport Ottawa Ont \$8,446.

**Garbage Removal by Contract \$43,208**—Commercial Refuse Ltd Halifax NS \$5,340, Cypress Disposal Ltd Victoria BC \$2,810, JE Axworthy's Trucking East Bay NS \$2,100, Services Sanitaire Champlain Quebec Que \$12,024, Superior Sanitation Charlottetown PEI \$2,040.

**Health and Welfare Services \$30,874**—Government of Canada—National Health and Welfare Canada Ottawa Ont \$24,500.

**Helicopter Services Operation and Maintenance by Air Services \$5,288,000.**

**Inspection Fees (Vessels) \$389,521**—G A Bourque Enr Levis Que \$6,963, Government of Canada—Communications Ottawa Ont \$278,000, Lloyds Register of Shipping Charlottetown PEI \$3,895, Montreal Que \$13,640, Saint John NB \$5,645, and Victoria BC \$13,230.

**Laundry Towel, Dry Cleaning and Related Services \$145,487**—Bag-nell's Laundry Truro NS \$17,297, Buanderie Economie Trois-Rivieres Que \$2,062, Buanderie des Motels et Restaurants Quebec Que \$10,745, Economy Steam Laundry Ltd Victoria BC \$4,152, Glover's Re-Text Cleaners Glace Bay NS \$12,607, New System Laundry Saint John NB \$7,412, Service Toilette Richelieu Inc Sorel Que \$6,923, Sterns Laundry & Dry Cleaning Charlottetown PEI \$9,946, White Dove Services Co Ltd Victoria BC \$4,415.

**Legal Services \$59,135**—Fintan Aylward Halifax NS \$3,139, Michel Bouchard Haute Ville Que \$2,210, Bernard M Deschenes Montreal Que \$3,877, Government of Canada—Justice Ottawa Ont \$10,809, Herridge Talmie Ottawa Ont \$10,304, Guy Pettigrew Sept Iles Que \$2,392, Robert Pidgeon Gaspé Que \$2,137, Stikeman Elliot Tamaki Montreal Que \$5,575.

**Light Servicing by Contract \$176,405**—C A Anderson Castlegar BC \$4,020, Tony Croucher Beaumont Nfld \$2,300, Eugene Bujold Carleton Que \$2,053, Edward A Davis Wesleyville Nfld \$3,550, C Fleming Winnipegosis Man \$2,200, Euclide Gallant Aganish Que \$2,053, J D Gamble Port Dover Ont \$4,155, Bernard J Hynes Port au Port Nfld \$2,350, Kootenay Lake Towing Ltd Nelson BC \$4,740, Eric Lilly Lewisporte Nfld \$2,000, Lloyds Tug and Barge Service Port Frances Ont \$6,641, Antonen Mallet Shippegan NB \$3,305, C Mast Moosonee Ont \$2,600, Mrs Lewis Miller Sheenboro Que \$2,025, Anthony Power Burin Bay Arm Nfld \$2,605, Alvin J Scott Douglastown NB \$3,450, Shuswap Lake Ferry Service Ltd Sicamous BC \$2,168, Gordon Smith Kelowna BC \$3,529, Starratt Transportation Ltd Hudson Ont \$2,406, Albert Strickland Stag

**TRANSPORT—Continued**

Harbour Nfld \$2,240, Bertram Strickland Hermitage Nfld \$3,420, Upper Ottawa Improvement Co Ltd Ottawa Ont \$6,087, Woodcraft Boat Works Temagami Ont \$4,155.

**Management Consultants and Contract Research \$549,007**—Arctec Canada Ltd Montreal Que \$19,482, Jean C Bourguignon Dorval Que \$17,459, Burness Corlett & Partners Isle of Mann England \$25,000, The Canada Consulting Group Toronto Ont \$7,758, S T Clarke Ottawa Ont \$4,313, Development Planning Associates Ltd Ottawa Ont \$33,215, M F Doyle & Ass Ottawa Ont \$4,500, Government of Canada Public Works Ottawa Ont \$82,601, and Supply and Services Ottawa Ont \$49,900, C D Howe Central Ltd Thunder Bay Ont \$27,655, Lasalle Hydraulic Laboratory Ltd Lasalle Que \$137,344, Marketing Services Ltd Don Mills Ont \$4,500, Isidore C Pollock Ste Foy Que \$31,752, Ed Ratushny Ottawa Ont \$5,100, P S Ross & Partners Ottawa Ont \$36,093, R R M Consultants Ltd Ottawa Ont \$22,953, Clifford J Sly Ottawa Ont \$3,450, M C Woodall Montreal Que \$4,394, Roy Woodbridge Ottawa Ont \$7,550.

**Motion Picture Production and Distribution \$21,115**—Canfilm Screen Services Ltd Vancouver BC \$4,585, Government of Canada—National Film Board Montreal Que \$2,135, R D Penhall Ltd Vancouver BC \$9,350.

**Other Types of Services \$2,252.**

**Photography Service \$31,320**—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$5,810.

**Protection Services \$855,016**—Canadian Corps of Commissionnaires Amherstburg Ont \$20,744; Cornwall Ont \$28,970; Halifax NS \$165,995; Montreal Que \$140,310; Ottawa Ont \$4,174; Prescott Ont \$66,692; Quebec Que \$97,305; Saint John NB \$141,180; St John's Nfld \$56,662; Toronto Ont \$9,599 and Victoria BC \$92,108, Lakehead Harbour Commission Thunder Bay Ont \$8,400.

**Sampling and Analysis \$60,747**—Government of Canada—Public Works Ottawa Ont \$51,443, Technitrol Ltée Dorval Que \$3,750.

**Snow Removal by Contract \$90,478**—Jean Fournier Inc Quebec Que \$25,940, Germain Esso Service Cornwall Ont \$4,081, Government of Canada—Transport St John's Nfld \$5,680, Peter Healey St Brides Nfld \$12,375, Lloyd Construction Escuminac NB \$9,620, Service Gulf Ringriette Baie Trinite Que \$7,070.

**Storage and Warehousing \$25,456**—Government of Canada—Supply and Services Ottawa Ont \$9,897, Northern Transportation Co Ltd Edmonton Alta \$8,961.

**Supply Fees DSS Service \$1,963,394**—Government of Canada—Supply and Services Ottawa Ont \$1,963,394.

**Technical Personnel Services \$3,065,743**—Acres Consulting Services Niagara Falls Ont \$4,962, Adga Ltd Ottawa Ont \$110,937, Alcan Engineering Service Montreal Que \$8,390, Arctic Canada Ltd Montreal Que \$10,062, Arctic Improvements Hay River NWT \$2,128, Atlantic Salvage Ltd Halifax NS \$37,459, Louis C Audette Ottawa Ont \$42,007, F G Bercha & Associates Calgary Alta \$4,555, Jean Guy Blais McMasterville Que \$6,180, G A Bourque Enr Levis Que \$4,955, Bracken Ltee Ltd Cornwall Ont \$14,632, Buckland & Taylor Ltd North Vancouver BC \$2,835, Burness Corlett & Partners Isle of Mann England \$2,409, C B A Engineering Ltd Vancouver BC \$31,709, Canplan Oceanology Ltd Halifax NS \$8,815, Cape Breton Development Corporation Sydney NS \$469,095, Donald Carter Ste Foy Que \$10,000, Chaleur Phantom Dalhousie NB \$2,768, Clarke Transportation Ltd Montreal Que \$6,168, Coastal Divers Halifax NS \$5,163, The Engineering Group Toronto Ont \$16,365, Fidelity Service Station Maint Ltd Port Hope Ont \$527,840, Generations Publications Toronto Ont \$5,260, Gen-

eral Testing Laboratories Vancouver BC \$12,500, Government of Canada—National Defence Ottawa Ont \$5,411; National Harbours Board Ottawa Ont \$14,884; National Research Council Ottawa Ont \$8,756; Public Works Anse aux Foulon Que \$6,726; Ottawa Ont \$88,729 and Vancouver BC \$349,307; Justice Ottawa Ont \$14,644; Supply and Services Ottawa Ont \$112,239 and Transport Ottawa Ont \$39,855, Glenn W Hatfield Halifax NS \$14,178, Frederic Hamel Lotbiniere Que \$2,064, Island Divers Charlottetown PE \$3,390 Lalonde Valois Lamarre Valois & Associates Montreal Que \$3,290, Land & Sea Power Vancouver BC \$3,863, Edward C Larson Halifax NS \$2,100, Jean Leclerc Courville-Beaupre Que \$9,390, B H Levelton & Associates Vancouver BC \$8,506, Lloyd Construction Co Ltd Lower Escuminac NB \$5,768, Lloyds Register of Shipping Halifax NS \$2,585, Montreal Que \$3,355 and Saint John NB \$3,895, F B M Logging Ltd Nanaimo BC \$11,700, Louiseville General Entreprises Enrg Louiseville Que \$6,180, John J Mahoney Ottawa Ont \$16,959, McQueen Marine Ltd Amhurstburg Ont \$13,280, Morrison Hersfield Burgess & Huggins Ltd Toronto Ont \$5,920, Multiple Access Computer Group Toronto Ont \$3,988, Northern Transportation Co Ltd Edmonton Alta \$2,473, Office Overload Montreal Que \$12,183, Paquet Boucher Associés Quebec Que \$10,979, Quebec Ship Riggers & Sail Makers Inc Quebec Que \$4,561, Remorqueur du Quebec Quebec Que \$2,328, Sani Mobile Inc Levis Que \$3,257, Services Sous Marins du Quebec Quebec Que \$8,273, Shawinigan Engineering Services Shawinigan Que \$32,936, Simjak Marine Limited Prescott Ont \$26,510, The St Lawrence Seaway Authority Cornwall Ont \$41,828, Technical Overload Ottawa Ont \$3,450, Technican International Toronto Ont \$21,844, Technitrol Canada Ltd Dorval Que \$2,300, Teculst International Montreal Que \$9,000, Temprotech Personnel Ottawa Ont \$2,400, Thomas Smith North Vancouver BC \$6,640, Trans Canada Underwater Divers Enrg McMasterville Que \$2,110, Tri County Construction Yarmouth NS \$5,259, Turjo Construction Ltee Isle de la Madeleine Que \$4,008, Vance Lepage Port Daniel Que \$9,895, Warnock Hersey Professional Vancouver BC \$12,787, Westerland Emond Ltd Toronto Ont \$3,911, Western Oil Services Ltd Vancouver BC \$4,286, Frank M Weston Halifax NS \$4,125, Preston Wilcox Grand Manan NB \$8,260, Willis Cunliff & Tait Co Vancouver BC \$10,214.

**Telecommunication Services Operations and Maintenance by Air Services \$12,894,000.**

**Temporary Help including Stenographic and Transcribing \$270,030**—Acceleration Personnel Quebec Que \$27,349, Barbara's Office Personnel Ottawa Ont \$17,613, BC Personnel Vancouver BC \$5,969, H V Chapman Associates Ltd Toronto Ont \$25,348, DOT Personnel Montreal Que \$2,045, and Vancouver BC \$10,969, Employers Overload Toronto Ont \$2,443, Frank H Foster Victoria BC \$2,803, Harrington Personnel Ottawa Ont \$13,080, Kelly Girl Service of Canada Ltd Toronto Ont \$3,665, Office Assistance Vancouver BC \$2,086, Office Overload Halifax NS \$3,306, Ottawa Ont \$76,791, Quebec Que \$5,342, Toronto Ont \$5,763, and Vancouver BC \$5,776, Ottawa Hull Bilingual Personnel Ottawa Ont \$3,831, Personnel Pool Ottawa Ont \$22,350, Service de Personnel Metropolitaine Quebec Que \$4,538, S O S Personnel Sarnia Ont \$5,116, The 500 Selection Services Ottawa Ont \$6,985.

**Training Educational Service \$299,379**—Bailey Meter Co Ltd Pte Claire Que \$7,350, College d'Extension Cartier Verdon Que \$2,800, Government of Canada—National Defence Ottawa Ont \$10,765; Public Service Commission Halifax NS \$7,080; Ottawa Ont \$65,922 and Sydney NS \$181,657 and Transport Ottawa Ont \$17,144 and Sydney NS \$10,919, Maritime Fire Fighters Waverley NS \$3,108, Minister of Revenue Quebec Que \$32,460, Sogreah Grenoble France \$7,746.



**TRANSPORT—Continued****AIR TRANSPORTATION PROGRAM**

**Accounting Services \$20,391**—Government of Canada—Supply and Services Ottawa Ont \$20,391.

**Aerial Surveys \$152,522**—Atlantic Air Survey (1963) Ltd Dartmouth NS \$15,054, Gendron Lefebvre & Associates Inc Montreal Que \$18,650, Government of Canada—Department of Public Work Ottawa Ont \$107,932, Rober Morais Quebec Que \$10,180.

**Architectural Services \$210,851**—Blouin & Blouin Architects Montreal Que \$6,065, Page & Steele Architects Toronto Ont \$75,451, St Gelais et Tremblay Ste Foy Que \$128,886.

**Assessors and Appraisors \$3,316**—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$2,965.

**Bonds and Insurance Services \$37,902**—Tomenson Saunders Whitehead Associates Calgary Alta \$37,901.

**Building and Cleaning Services \$3,650,130**—A & A Service Co Ltd Vancouver BC \$196,247, Ace Window Service Ltd Calgary Alta \$3,548, Airdale Ltd Sault Ste Marie Ont \$4,305, Allied Aviation Services Co of Nfld Ltd Gander Nfld \$148,913, Allied Mtee Services Ltd Halifax NS \$298,199, All Klean Services Ltd Prince Rupert BC \$40,745, Allwood Building Mtee Clearbrook BC \$10,189, Arctic Improvements Ltd Edmonton Alta \$17,521, Armstrong Maintenance Co Winnipeg Man \$10,800, Astra Interior Cleaning Ltd Winnipeg Man \$2,100, Aurora Cleaning Service Churchill Man \$2,402, Toby Barron Winnipeg Man \$2,361, Bee Clean Co of Brandon Brandon Man \$6,194, Best Cleaners & Contractors Ltd Vancouver BC \$513,947, Better Building Mtee Ltd Oromocto NB \$32,700, H Blommaert Yorkton Sask \$3,359, Bob's Janitorial Cranbrook BC \$2,425, Guy Brown Winnipeg Man \$2,580, Caldo Ltd Halifax NS \$27,000, Camelst Enterprises Ltd Comox BC \$11,340, L Carter Vancouver BC \$6,720, Chalifour & Langevin Ltd Quebec Que \$19,260, Conciergerie Le Valet Inc Baie Comeau Que \$30,238, Paul Cormors Halifax NS \$4,000, Consolidated Mtee Services Ltd Toronto Ont \$386,216, Custom Janitorial Services Ltd Edmonton Alta \$7,657, Lucien Dallaire Montreal Que \$3,066, Joan De Haan Hamilton Ont \$3,840, Les Services D'Entretien Generale Ltee Montreal Que \$16,894, Armand JC Desjardins Sandspit BC \$25,810, Don's Cleaning Services Ltd Vancouver BC \$13,649, Donna Dormaine Winnipeg Man \$10,411, Mary Duncan Fort Chimo NWT \$7,004, Ent Brem Ent Halifax NS \$1,020, Irma Fera Wiarnton Ont \$12,000, Roy and Pauline Franson Kamloops BC \$59,876, M & P Geredzuk Williams Lake BC \$16,620, Government of Canada—Public Works Ottawa Ont \$11,306, H & H Cleaning Ltd Winnipeg Man \$4,550, Inland Janitorial Services Ltd Edmonton Alta \$27,620, Interior Janitors Ltd Quesnel BC \$10,284, Norman Jacobs Penticton BC \$22,662, W James Moncton NB \$6,000, Jet Janitor Services Ltd Stephenville Nfld \$296,166, H C Johnson Calgary Alta \$2,860, City of Kelowna Kelowna BC \$4,680, King's Northern Interior Cleaning Ltd North Bay Ont \$27,014, Kingsway Building Mtee Ltd Burnaby BC \$4,327, Grey Ledoux Toronto Ont \$6,360, Lussier Window Cleaning Ltd Montreal Que \$2,115, MD Mtee Enrg Longueuil Que \$11,526, Modern Building Cleaning Ltd Calgary Alta \$612,514, Monarch Building Cleaning Services Vancouver BC \$7,177, RL Muise Yarmouth NS \$12,198, Niagara District Airport Commission Niagara Falls Ont \$2,480, Charles Niguanicappo Montreal Que \$3,942, Nimco Ltd Montreal Que \$5,964, Northwest Janitor Services Ltd Edmonton Alta \$18,700, H A Perigord Co Ltd Sudbury Ont \$109,974, Robert E Popp Port Hardy BC \$6,883, Povey Armour Services Ltd Waterloo Ont \$3,980, Quality Cleaning Ltd Red Deer Alta \$3,540, Michael F Rebagliati Smithers BC \$18,757, Reliable Window Cleaners Co Ltd Sudbury Ont \$4,239, S & T Cleaning Services Ltd Winnipeg Man \$18,361, Sanibec Corp Inc Chicoutimi Que \$2,582, Sanico Val d'Or Enrg Montreal Que

\$29,094, Sani Prop Inc Montreal Que \$35,396, Schmid's Janitor Service Thompson Man \$3,900, Ville de Sherbrooke Que \$2,105, Sparkle Janitor Service & Window Cleaners Maple Ridge BC \$6,780, Streakless Window Services Ltd Halifax NS \$6,800, Margaret Toepfer Prince George BC \$3,000, Top Shine & Clean Ltd Toronto Ont \$3,105, The Tower Co (1961) Ltd Montreal Que \$68,997, Towne Janitorial Services Ltd Toronto Ont \$2,200, V & S Janitorial Services Toronto Ont \$42,076, Valcourt Mtee Inc Sept-Iles Que \$71,033, AT Welcher Ketch Harbour NS \$5,165, Windsor Mtee Ltd Montreal Que \$50,223, D Zimmer The Pas Man \$5,181.

**Computer and Data Processing Services \$1,953,139**—Adga Ltd Ottawa Ont \$20,771, Aviation Planning Services Ltd Montreal Que \$13,448, The Canada Systems Group Toronto Ont \$37,317, Canadian Astronautics Ltd Bell's Corners Ont \$4,446, Canadian General Electric Co Ltd Downsview Ont \$10,365, Computer Sciences Canada Ltd Montreal Que \$31,810, Computing Devices Co Ltd Ottawa Ont \$96,050, Com-Share Ltd Rexdale Ont \$111,118, Data Crown Ltd Willowdale Ont \$13,854, Dataline Systems Ltd Toronto Ont \$8,631, De Havilland Aircraft of Canada Ltd Downsview Ont \$15,833, Digital Graphics Ltd Markham Ont \$24,430, Digital Methods Ltd Ottawa Ont \$4,374, Government of Canada—Energy, Mines and Resources Ottawa Ont \$2,932 and Transport Computer Services Ottawa Ont \$1,454,204, Ian Martin Associates Ltd Toronto Ont \$16,800, SDL Ottawa Ont \$16,992, IP Sharpe Associates Ltd Carleton Place Ont \$3,750, Technican Int'l Ltd Toronto Ont \$3,531, Tetrad Computer Applications Ltd Vancouver BC \$5,865, University of Toronto Ont \$25,590 and York Toronto Ont \$2,704.

**Engineering Consulting Services \$273,155**—Adga Ltd Ottawa Ont \$36,340, Associated Engineering Services Ltd Edmonton Alta \$3,712, MH Boulianne & R Barthelette Montreal Que \$3,248, Andre Dore Ville Brossard Que \$3,135, Eastern Technical Services Ltd Halifax NS \$2,357, The Engineering Group Toronto Ont \$3,915, Garrett Manufacturing Ltd Rexdale Ont \$5,518, General Photogrammetric Ltd Toronto Ont \$5,199, Government of Canada—Environment Ottawa Ont \$9,516, Groves Hodgson Architects Ltd Edmonton Alta \$2,842, Jacques Guillon Designers Inc Montreal Que \$2,334, R M Hardy & Associates Ltd Winnipeg Man \$12,379, International Water Supply Ltd Barrie Ont \$6,407, Island Surveys Ltd Halifax NS \$10,311, Jodoin LaMarre Pratte & Associates Ltd Montreal Que \$33,314, Mesac & Associates Ltd Toronto Ont \$16,829, Roger Morais Quebec Que \$15,218, Morrison Hershfield Theakston & Rowan Guelph Ont \$2,790, PGL Architects Ltd Montreal Que \$9,212, Pageau Morel Lindsay & Associates Ville St Laurent Que \$5,797, Pluritec Consultants Shawinigan Que \$6,654, Shawinigan Engineering Ltd Shawinigan Que \$11,999, Bruce M Small & Associates Ltd Toronto Ont \$3,168, Tremblay Deschenes Pineau & Associates Montreal Que \$3,742, B J Tworzyanski Ltd Thornhill Ont \$20,052, Warnock Hersey Ltd Montreal Que \$6,923.

**Hospitality \$14,895.**

**Laundry, Drycleaning and Related Services \$35,457**—Annie Quarak Post de Baleine Que \$4,114, Canadian Linen Supply Co Ltd Toronto Ont \$2,928, Capital Commercial Laundry Ltd Vanier Ont \$2,272, Fabric Care Associates Ltd Edmonton Alta \$2,032, Libra Distributors Ltd Winnipeg Man \$2,281, Perth Whitehall Ltd Winnipeg Man \$5,232.

**Legal Services \$132,432**—G Brian Clements Windsor Ont \$2,053, Cooper & Lybrand Toronto Ont \$4,987, De Grandpre Colas Amyot Lesage Deschenes & Godin Montreal Que \$36,599, Government of Canada—Justice Ottawa Ont \$42,945, G R Houlding Brantford Ont \$2,757, Hubbard Court Reporting Co Ltd Ottawa Ont \$4,300, Guy Pettigrew Sept-Iles Que \$5,666, Michel Robert Montreal Que \$3,127, Sabourin Corriveau Nadeau Dufort & Tremblay Baie Comeau Que \$5,423.

**TRANSPORT—Continued**

**Management Consulting Services and Contract Research \$536,086—**Adga Ltd Ottawa Ont \$15,952, Adi Ltd Halifax NS \$4,157, Algonquin College Ottawa Ont \$3,450, EAC Amy & Sons Ltd Ottawa Ont \$21,567, Arbor Management Ltd Langley BC \$3,250, F Elizabeth Bertram Vanier Ont \$9,900, Canadian British Engineering Consultants (1971) Ltd Don Mills Ont \$2,672, Conenco Int'l Ltd Markham Ont \$4,096, Digital Methods Ltd Ottawa Ont \$17,674, Dun & Bradstreet of Canada Ltd Toronto Ont \$2,477, Engineering Interface Ltd Toronto Ont \$4,750, Environmental Control Consultants Ltd Ottawa Ont \$8,000, James Allan Everts Ottawa Ont \$12,420, Government of Canada—Supply and Services Ottawa Ont \$62,126, Jacques Guillon Designers Inc Montreal Que \$4,111, Andrew S Herbst Ottawa Ont \$2,000, Hunnicutt & Neale Inc Washington DC USA \$3,289, Laffoon Belair Associates Ltd Ottawa Ont \$5,000, Dale Matthews & Associates Ltd Vancouver BC \$2,350, McAsphalt Engineering Services Ltd West Hill Ont \$4,000, McGraw Edison of Canada Ltd Scarborough Ont \$4,809, C L Monismith El Cerrito Cal USA \$4,664, Patricia Nelson Edmonton Alta \$2,000, PMLP Consultants Ltd Willowdale Ont \$14,749, Peat Marwick & Partners Vancouver BC \$76,117, The Proctor & Redfern Group Toronto Ont \$7,218, Queen's University Kingston Ont \$2,760, Regional Marketing Surveys Ltd Vancouver BC \$8,980, P S Ross & Partners Vancouver BC \$26,054, Rysavy & Rysavy Ottawa Ont \$13,460, H F Salisbury Ottawa Ont \$2,967, Robert Schonfeld Rockwood Ont \$3,890, Temprotech Personnel Ottawa Ont \$15,425, Sharon Electronics Ltd Ottawa Ont \$13,896, Somer Montreal Que \$5,000, Staticraft Ltd Ottawa Ont \$3,700, Systems Approach Ltd Ottawa Ont \$11,133, Traveldata Int'l Ltd Toronto Ont \$3,975, K S Wallace & Associates Ltd Manotick Ont \$86,381, WL Wardrop & Associates Ltd Winnipeg Man \$11,456, Ronald F Young Ottawa Ont \$13,187.

**Medical Services \$74,471.**

**Membership Fees \$30,505.**

**Messing Lodging and Food Services \$1,376,934—**Canada Catering Co Ltd Toronto Ont \$923,191, Louis Cayouette Montreal Que \$3,497, Felec Services Inc Colorado Springs Colo USA \$12,121, Margaret Geurts Winnipeg Man \$2,434, Government of Canada—Environment Ottawa Ont \$3,514 and Public Service Commission Ottawa Ont \$6,138, Manresa Jesuit Spiritual Renewal Centre Pickering Ont \$7,234, VS Services Ltd Toronto Ont \$408,861.

**Messing Lodging and Food Services Recovered \$321 (Credit).**

**Meteorological Services in Support of Air Transportation \$20,739,000—**Government of Canada—Environment Ottawa Ont \$20,739,000

**Operation and Maintenance of Airport Terminals and Stations by Contracts \$2,288,960—**Air Canada Winnipeg Man \$15,146, Airport Porter Service Edmonton Alta \$4,400, Allied Photo Service Ltd Ottawa Ont \$3,518, B & D Plumbing & Heating Ltd Winnipeg Man \$6,270, The City of Calgary Alta \$16,213, Canadian Marconi Co Ltd Montreal Que \$148,092, Eastern Provincial Airways (1963) Ltd Gander Nfld \$67,250, General Electric Motor Service Timmins Ont \$15,136, Hewitt Montreal Que \$52,684, ITT Technical & Support Services Ltd Ottawa Ont \$60,668, King's Northern Interior Cleaning North Bay Ont \$4,707, R L Muise Yarmouth NS \$4,066, Quebecair Dorval Que \$133,986, Sky Valet Services Edmonton Alta \$3,800, Smith Airways Ltd Swift Current Sask \$24,914; Sunshine Landscaping Thunder Bay Ont \$11,992, Tower Foundation Joint Venture Montreal Que \$1,640,997, Vancouver Soaring Association Vancouver BC \$9,000.

**Operation and Maintenance of Facilities (except Airports) by Contract \$205,373—**BC Checo Engineering Ltd Montreal Que \$24,240, Big Bob's Mtce Ltd Montreal Que \$2,070, CN Telecommunications

Montreal Que \$4,887, Les Services D'Entretien Ltée Montreal Que \$19,983, Kootenay Enterprises Ltd Vancouver BC \$2,575, Pacific Western Airlines Vancouver BC \$130,490, The Tower Company (1961) Ltd Montreal Que \$14,912, Alex Woodrew Timmins Ont \$5,460.

**Operation of Car Parking Areas by Contract \$544,338—**Agence de Securite General Ste Foy Que \$43,602, Canadawide Parking Services Ltd Calgary Alta \$145,625, Canadian Corps of Commissioners Ottawa Ont \$103,496, Halifax Parking Ltd Halifax NS \$32,339, Kodiak Parking Services Ltd Winnipeg Man \$64,219, Toronto Auto Parks (Airport) Ltd Toronto Ont \$152,231.

**Protection Services \$6,344,287—**Barne's Security Service Winnipeg Man \$10,550, Canadian Corps of Commissioners Ottawa Ont \$967,168, Dustbane Security Services Ltd Ottawa Ont \$7,038, City of Edmonton Alta \$150,377, D M Epstein Ottawa Ont \$2,250, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$5,107,408 and Supply and Services Ottawa Ont \$7,724, Lewis Security and Investment Toronto Ont \$14,640, Metropolitan Investigation Security Ltd Halifax NS \$47,123, Picker X-Ray Engineering Montreal Que \$5,120, Universal Investigation Services Ltd Ottawa Ont \$6,954.

**Purchasing Fees \$2,667,703—**Government of Canada—Supply and Services Ottawa Ont \$2,667,703.

**Re-Imbursement of Tuition Fees \$53,196.**

**Reproducing and Printing Services \$166,608—**Alberta Photo Reproductions Ltd Edmonton Alta \$4,939, Alphatext Ltd Ottawa Ont \$30,068, Bernard R J Michaleski Winnipeg Man \$2,000, Entire Reproductions Ltd Toronto Ont \$6,244, Government of Canada—Public Archives Ottawa Ont \$4,025 and Supply and Services Ottawa Ont \$13,704, Hughes-Owens Co Ltd Montreal Que \$6,837, Intel Consultants Ltd Ottawa Ont \$8,422, Northway Survey Corp Ltd Toronto Ont \$45,427, Reproduction Supplies Ltd Toronto Ont \$2,140, Techns, Graphic Services Ltd Dorval Que \$9,870, West Canadian Graphic Ltd Calgary Alta \$3,943, Xerox of Canada Ltd Ottawa Ont \$12,051.

**Scientific Services "Analysis" \$39,349—**Ardrox Ltd St Catharines Ont \$3,683, Carleton University Ottawa Ont \$12,813, Government of Canada—National Defence Ottawa Ont \$2,994, Paul Stager Downsview Ont \$4,780.

**Snow Removal by Contract \$480,680—**Marcel Arcand Montréal Qué \$2,721, Bradley Air Services Ltd Carp Ont \$12,638, Jean Paul Côté Montréal Qué \$3,050, Jean Fournier Inc Baie Comeau Qué \$173,000, L & M Gallant Trucking Contracting Ltd Elmsdale NS \$111,000, Government of Canada—Public Works Ottawa Ont \$21,479, Conrad Landry Montréal Qué \$2,104, Lomert Inc Montréal Qué \$2,195, Muldar Bros Ltd Winnipeg Man \$40,375, La Cie JE Papillon & Fils Ltée Montréal Qué \$44,770, Jacques Plourde Transport Inc Rivière-au-Renard Qué \$3,825, Denis Rhéaume Montréal Qué \$2,549, W Rouske Ltd Quebec Que \$12,539, S Constn Ltd Halifax NS \$9,000, Smith Airways Ltd Swift Current Sask \$3,114.

**Stenographic Services \$407,365—**Barbara's Office Personnel Ltd Ottawa Ont \$16,257, H V Chapman & Associates Ottawa Ont \$7,026, DOT Personnel Services Toronto Ont \$14,784, Girl Friday Edmonton Alta \$2,621, Harrington Personnel Ottawa Ont \$16,608, Aline Hooper Associés Inc Montreal Que \$4,389, Interprovincial Personnel Placement Edmonton Alta \$7,958, Kelly Girl Service of Canada Ltd Toronto Ont \$10,735, Stacey Personnel Ottawa Ont \$19,338, Office Assistance (Canada) Ltd Vancouver BC \$4,404, Office Extras Toronto Ont \$7,976, Office Overload Toronto Ont \$31,644, Office Unlimited Toronto Ont \$8,906, Personnel Pool Ottawa Ont \$158,799, Servico Enr Montreal Que \$6,684, Selective



**TRANSPORT—Continued**

Temporary Placement Ottawa Ont \$8,467, The 500 Ottawa Ont \$56,508.

*Storage and Warehousing Services* \$82,503—Government of Canada—Public Works Ottawa Ont \$78,476.

*Training and Educational Services* \$1,026,258—AMR International Inc New York City NY USA \$4,715, Aer Lingus Irish Dublin Ireland \$10,708, Air Canada Winnipeg Man \$118,010, Algonquin College Ottawa Ont \$11,643, American Airlines Inc Lake Success NY USA \$4,576, Arizona State University Tucson Arizona USA \$6,824, Associated Helicopters Ltd Edmonton Alta \$7,743, Board of School Trustees—School District No 81 Fort Nelson BC \$5,662, School District No 85 Port Hardy BC \$56,751, School District No 50 Queen Charlotte City BC \$27,987, Boering Commercial Aeroplane Co Ltd Seattle Wash USA \$8,691, Bow Helicopter Ltd Calgary Alta \$4,165, Sandford F Borins Ottawa Ont \$3,250, CN Telecommunications Montreal Que \$6,000, CP Air Vancouver BC \$36,611, R J Cunningham Aylmer Que \$7,074, Data General Canada Ltd Toronto Ont \$12,474, Decca Navigator Co Ltd Montreal Que \$5,787, Designetics Int'l Inc Waterloo Ont \$5,000, Eastern Airlines Inc Miami Fla USA \$2,040, Flightsafety Int'l Flushing NY USA \$60,809, Futura Airlines Ltd Vancouver BC \$5,600, Government of Canada—National Defence Ottawa Ont \$6,164, Public Service Commission Ottawa Ont \$208,540 and Transport Ottawa Ont \$2,256, Transport Canada Training Institute Ottawa Ont \$39,260, Honeywell Ltd Scarborough Ont \$19,100, Humber College of Applied Arts & Technology Rexdale Ont \$6,510, Interdata Canada Ltd Mississauga Ont \$4,200, Int'l Reading Institute Inc Montreal Que \$2,950, Jet Fleet Corp Dallas Tex USA \$4,154, The Kelsey School Division The Pas Man \$4,840, Management Training Centre Halifax NS \$3,310, Manitoba Institute of Management Inc Winnipeg Man \$9,222, Miscoe Data Communications Ltd Toronto Ont \$2,989, Nordair Ltd Montreal Que \$5,573, Northern Alberta Institute of Technology Edmonton Alta \$3,013, Pace Incorp Silver Springs Md USA \$24,575, Picker X-Ray Engineering Montreal Que \$5,070, Lorne Plunkett & Associates Ltd Ottawa Ont \$4,035, Potentia Associates Ltd Ottawa Ont \$5,708, Professional Development Institute Ltd Ottawa Ont \$2,230, Provincial Government—Province of: British Columbia Victoria BC \$4,200 and Manitoba Winnipeg Man \$11,655, Red River Community College Winnipeg Man \$4,183, The Roning Group Winnipeg Man \$2,095, PS Ross Partners Vancouver BC \$2,176, Saskatchewan Technical Institute Moose Jaw Sask \$2,361, St John Ambulance Ottawa Ont \$6,641, Transair Ltd Winnipeg Man \$3,000, Transworld Helicopters School Vancouver BC \$2,250, United Airlines Ltd Chicago Ill USA \$12,325, University of: California Berkeley Cal USA \$7,836 and Moncton Moncton NB \$3,150, Wardair Canada Ltd Edmonton Alta \$16,380, Waterloo Management Education Centre Waterloo Ont \$2,140, Worldways Airlines Ltd Toronto Ont \$2,224, Yourdon Incorp New York City NY USA \$2,727.

*Other Professional Technical and Special Services* \$3,874,591—H Aass Aero Engineering Ltd Ottawa Ont \$13,830, Acceleration Personnel Montreal Que \$4,723, Adga Ltd Ottawa Ont \$100,029, Adi Ltd Halifax NS \$6,455, Air Canada Winnipeg Man \$303,723, Ville d'Alma Que \$25,000, Alpha Design & Draft Inc Montreal Que \$18,941, Gides April Inc Montreal Que \$4,836, Aviation Planning Services Ltd Montreal Que \$2,972, BA Constn Ltd Winnipeg Man \$4,273, B & D Plumbing & Heating Ltd Winnipeg Man \$3,399, Gerald E Baird Contractors Ltd Toronto Ont \$3,252, Barbara's Office Personnel Ltd Ottawa Ont \$2,313, J D Barnes Ltd Toronto Ont \$24,662, Barne's Security Service Ltd Winnipeg Man \$2,286, Barsetti Suroyl Inc Montreal Que \$2,200, Beaudin Refrigeration Inc Montreal Que \$4,215, Norbert Bergeron Inc Montreal Que \$2,425, C E Blair Ottawa Ont \$4,500, Blier Inc Montreal Que \$2,706, Bon Air Refrigeration Inc Montreal Que \$8,164, Peter Boothroyd Winnipeg Man \$2,250, J P Braakmsa Manotick Ont \$4,000, W A Britton Ottawa Ont \$3,355, Dorothy M Brown

Ottawa Ont \$5,228, City of Calgary Alta \$707,134, Canadian Astronautics Ltd Bell's Corners Ont \$14,515, Canadian Corps of Commissioners Ottawa Ont \$30,056, Canadian Pacific Airlines Ltd Vancouver BC \$10,373, Chabot Plumbing & Heating Ltd Winnipeg Man \$7,895, Chase Masonry Ltd Halifax NS \$8,142, Churchill Plumbing & Heating Ltd Churchill Man \$2,317, Computer Sciences Canada Ltd Montreal Que \$5,497, Consultex Inc Montreal Que \$4,760, DeLeuw Cather Canada Ltd Ottawa Ont \$24,711, Delta Developments Ltd Toronto Ont \$2,165, JO Dufour Ltee Montreal Que \$2,284, Harry Dalmage Associates Ltd Ottawa Ont \$29,797, Onil Dumaresq Constn Ltd Montreal Que \$3,240, Electrovic Inc Montreal Que \$3,411, The Engineering Group Toronto Ont \$7,092, Enterprises Guy Sauve Int Montreal Que \$50,409, Expertise Help Toronto Ont \$2,865, Felec Services Inc Colorado Springs Colo USA \$147,533, Flightsafety Int'l Inc Flushing NY USA \$29,990, H Fontaine Ltee Montreal Que \$2,881 La Ville de Forestville Que \$28,946, Serge Gagnon St Laurent Que \$7,725, Geoffrey Constn Inc Montreal Que \$4,385, Geohydrotek Inc Montreal Que \$3,475, Gildac Inc Montreal Que \$4,432, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$50,647; Communications Ottawa Ont \$114,037; Justice Ottawa Ont \$3,626; National Defence Ottawa Ont \$7,860; National Film Board Ottawa Ont \$14,476, National Health and Welfare Ottawa Ont \$72,282; National Research Council Ottawa Ont \$88,511; Privy Council Ottawa Ont \$476,035; Public Service Commission Ottawa Ont \$13,475; Public Works Ottawa Ont \$171,506; Supply and Services Ottawa Ont \$92,496 and Transport Ottawa Ont \$78,090, Group Q In-Communications Inc Ottawa Ont \$6,082, Hewlett-Packard Ltd Toronto Ont \$3,674, Hilchie Septir Tank Services Ltd Halifax NS \$3,708, Honeywell Ltd Scarborough Ont \$18,363, Hydro Quebec Montreal Que \$3,825, Institute of Manual Resources Ltd Halifax NS \$4,000, Intel Consultants Ltd Ottawa Ont \$14,385, Marcel Jean Montreal Que \$4,000, Roy Jorgensen Associates of Canada Ltd Toronto Ont \$2,191, John T Keenan Ottawa Ont \$2,000, Keytech Data Centres Ltd Toronto Ont \$6,708, Vojtech A Kral London Ont \$4,132, Laboratoire O Sel Ltd Montreal Que \$22,280, Labrador Aviation Services Ltd Goose Bay Nfld \$198,428, Lafreniere Sheet Metal Ltd Winnipeg Man \$12,408, Legare Telephone Constn Ltd Montreal Que \$30,955, Donat Legault Montreal Que \$5,180, B H Levelton & Associates Ltd Vancouver BC \$2,471, Ian Martin Associates Ltd Toronto Ont \$13,317, McAllister Environmental Services Ltd Calgary Alta \$2,865, D G McLaren Toronto Ont \$45,539, McNeal Hildebrand & Associates Ltd Vancouver BC \$5,000, Menuiserie Bureau & Fils Ltee Montreal Que \$2,300, Mitrecon Co Ltd Ottawa Ont \$2,780, City of Murdochville Que \$10,386, Narwhal Arctic Services Ltd Winnipeg Man \$2,511, Nordair Ltd Montreal Que \$4,968, Office Overload Ottawa Ont \$11,860, Otis Elevator Ltd Hamilton Ont \$15,425, PCO Services Ltd Toronto Ont \$2,990, PMLP Consultants Ltd Willowdale Que \$3,655, Pacific Western Airlines Vancouver BC \$5,022, Peat Marwick & Partners Vancouver BC \$19,135, Personnel Consultants Ltd Ottawa Ont \$3,500, Personnel Pool Ottawa Ont \$36,931, Lorne Plunkett & Associates Ltd Ottawa Ont \$2,000, Polar Safari Enterprises Ltd Toronto Ont \$3,915, Powertronic Equipment Ltd Scarborough Ont \$2,152, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que \$3,918, Quasar Systems Ltd Ottawa Ont \$44,645, Quebec Labrador Construction Inc Sept-Iles Que \$4,000, John J Quinlan Brantford Ont \$4,019, Rans Constn Ltd Winnipeg Man \$2,032, Cite de Riviere du Loup Que \$30,000, Cite de Rouyn Que \$27,364, St Gelais et Tremblay Ste Foy Que \$77,919, St John's Ambulance Ottawa Ont \$25,706, Henry F Salisbury Ottawa Ont \$9,300, Sanderson Plumbing & Heating Ltd Winnipeg Man \$10,860, SA Tel Consultants Ltd Ottawa Ont \$15,615, Harold N Segall Montreal Que \$3,546, Selective Temporary Placement Ottawa Ont \$8,757, Ville de Senneville Que \$11,060, Sharon Electronics Ltd Ottawa Ont \$2,723, Gustav Shuster Toronto Ont \$4,125, Gaston Simard Inc Montreal Que \$2,678, Garry R Smith & Co Ltd Winnipeg Man \$2,160, Sotel Inc Mont-



**TRANSPORT—Continued**

real Que \$6,975, E M Stafford Vancouver BC \$4,224, Standish Bros Ltd Cookshire Que \$10,010, Subterranean Winnipeg Inc Winnipeg Man \$3,279, Technical Overload Ottawa Ont \$3,442, The 500 Ottawa Ont \$17,427, The Toronto Harbour Commission Toronto Ont \$6,350, Transair Ltd Winnipeg Man \$3,439, Paul Andre Tremblay Montreal Que \$2,076, RS Wallace & Associates Ltd Manotick Ont \$13,476, Western Photogrammetry Ltd Edmonton Alta \$18,207, Westinghouse Canada Ltd Ottawa Ont \$2,456, Willock Industries Ltd Winnipeg Man \$3,309, C Wylie Edmonton Alta \$3,060, University of Toronto Toronto Ont \$11,957.

**SURFACE TRANSPORTATION PROGRAM**

*Computer and Data Processing Services \$290,022*—Government of Canada—Statistics Canada Ottawa Ont \$3,956 and Transport Ottawa Ont \$265,475, Maritime Computers Limited Halifax NS \$4,696, University of New Brunswick Fredericton NB \$15,403.

*Hospitality \$9,301.*

*Laundry and Dry Cleaning \$3,502*—Independent Linen Services Ottawa Ont \$2,003.

*Protection Services \$63,016*—Ben Livingston and Sons Limited Charlottetown PEI \$20,748, Douglas Bros and Jones Inc Charlottetown PEI \$8,000.

*Reproducing and Printing Services \$5,385.*

*Membership Fees \$2,343.*

*Stenographic Services \$179,512*—Dot Personnel Service Toronto Ont \$4,733, Harrington Personnel Ottawa Ont \$5,098, Office Overload Ottawa Ont \$33,321, Personnel Pool Ottawa Ont \$129,810, The 500 Ottawa Ont \$18,985.

*Technical Personnel Services \$5,257,094*—Adcom Research Limited Toronto Ont \$18,775, ADI Limited Fredericton NB \$40,718, Aeoro Acoustics Systems Limited Vancouver BC \$3,855, R L Banks and Associates Inc Washington DC USA \$80,893, BC Research Vancouver BC \$68,458, Boldstad Engineering Associates Limited Edmonton Alta \$24,023, Dr J P Braaksma Manotick Ont \$5,183, Calspan Corporation Buffalo NY USA \$82,332, Camcraft Inc Marrero La USA \$22,600, Canada Safety Council Ottawa Ont \$19,740, Canada Systems Group Limited Mississauga Ont \$23,250, Canadian American Seminar Windsor Ont \$3,000, Canadian Facts Company Limited Ottawa Ont \$22,338, Canadian National Railways Montreal Que \$526,804, Canadian Institute of Guided Ground Transport Kingston Ont \$9,255, Canadian Pacific Limited Montreal Que \$66,540, Canadian Pacific Consulting Services Limited Montreal Que \$410,531, Canadian Standards Association Rexdale Ont \$108,986, Canalog Logistics Limited Montreal Que \$296,736, Damas and Smith Limited Willowdale Ont \$21,444, Davis Eryou and Associates Limited Ottawa Ont \$13,863, J Dean Fredericton NB \$8,000, P J Delahanty Ottawa Ont \$7,200, Delew Cather Canada Limited Ottawa Ont \$110,659, Douglas Bros and Jones Inc Charlottetown PEI \$6,200, Jacques Dusault et Associes Inc Quebec Que \$156,506, Ecole Polytechnique de Montreal Montreal Que \$48,350, E Edwardson and Company Limited Montreal Que \$3,189, R Engel Waterloo Ont \$4,050, Ferguson Industries Limited Picton NS \$2,095, German and Milne Montreal Que \$24,714, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$18,550, Energy, Mines and Resources Ottawa Ont \$2,952, National Defence Ottawa Ont \$169,747, National Research Council Ottawa Ont \$47,585, National Film Board Montreal Que \$4,434, Public Works Ottawa Ont \$61,961, Statistics Canada Ottawa Ont \$25,000, Supply and Services Ottawa Ont \$293,079, Transport Headquarters Ottawa Ont \$37,726 and Treasury Board Secretariat Ottawa Ont \$36,516, The Grimble Consult-

ing Group Edmonton Alta \$2,975, Jacques Guillon Designers Inc Montreal Que \$85,839, Ralph Hass Waterloo Ont \$21,500, Knud Hansen Copenhagen Denmark \$6,905, R K House and Associates Limited Mississauga Ont \$40,451, Hovey and Associates Limited Ottawa Ont \$129,578, Industrial Research Institute of the University of Windsor Windsor Ont \$27,900, Dr W D Jones and D R Hoffman Ottawa Ont \$6,500, Hilarion Hukin Mississauga Ont \$12,000, N D Lea and Associates Limited Ottawa Ont \$47,836, Louis T Klareder and Associates Philadelphia Pa USA \$7,500, Marshall Macklin Monaghan Limited Don Mills Ont \$10,095, Mattech The Technical Research and Consulting Princeton NJ USA \$7,000, MPS Associates Limited Winnipeg Manitoba \$24,255, Dr E C Mikulcik Calgary Alta \$3,729, Millimeter Machine Shop Limited Ottawa Ont \$3,885, R E Morris Ottawa Ont \$20,034, Mands Research and Consulting Limited Calgary Alta \$5,000, Nova Scotia Technical College Halifax NS \$44,344, Northumberland Ferries Limited Charlottetown PEI \$25,000, Dr R Nutter Edmonton Alta \$3,750, Peat Marwick and Partners Montreal Que \$77,213, PMLP Consultant Limited Thornhill Ont \$10,805, Provincial Treasurer Province of Alberta \$31,896, Rab Dedesco Limited Ottawa Ont \$4,914, Rand Matheson Montreal Que \$5,000, Resecon Inc Bethesda Md USA \$45,000, Roads and Transportation Association of Canada Ottawa Ont \$8,000, D T Rooke Ottawa Ont \$8,287, PS Ross and Partners Ottawa Ont \$38,600, Simtech Ottawa Ont \$6,032, Snavely King and Associates Inc Washington DC USA \$212,021, R F Stapells and Associates Limited St Laurent Que \$32,302, Bruce Steward Limited Charlottetown PEI \$5,270, Task Consulting Inc Mississauga Ont \$19,382, Technical Evaluation Services Limited Ottawa Ont \$45,992, Transportation Systems and Market Research Limited London NWI \$28,000, Transult International Limited Calgary Alta \$4,125, Trimac Consulting Services Limited Calgary Alta \$46,721, University of McMaster Hamilton Ont \$12,609, McGill Montreal Que \$53,543, Manitoba Winnipeg Man \$50,355, Michigan Ann Arbor Mich USA \$3,045, New Brunswick Fredericton NB \$47,625, Queen's Kingston Ont \$20,311, Saskatchewan Saskatoon Sask \$48,851, Simon Fraser Burnaby BC \$20,000, Toronto Toronto Ont \$48,911, Waterloo Waterloo Ont \$12,249 and Western Ontario London Ont \$99,429, Warter Dorwin League Associates Inc New York City NY USA \$7,500, Western Canada Hydraulic Laboratories Limited Port Couillard BC \$26,575, Judith Yaworsky Ottawa Ont \$2,185.

*Training and Educational Services \$33,964*—Government of Canada—Public Service Commission Ottawa Ont \$25,695.

*Other Types of Services \$7,583.*

**Canadian Transport Commission**

*Computer Services \$636,865*—Alphatext Ltd Ottawa Ont \$33,627, Canadian National Railways Montreal Que \$3,750, Comshare Ltd Rexdale Ont \$96,677, Datacrown Willowdale Ont \$14,377, Data Key Systems Ottawa Ont \$3,243, Dataline Systems Ltd Toronto Ont \$2,514, Government of Canada—Public Service Commission Ottawa Ont \$2,832, Statistics Canada Ottawa Ont \$9,484, Supply and Services Ottawa Ont \$4,286 and Transport Ottawa Ont \$194,143, Industrial Life-Technical Services Montreal Que \$15,467, Infodata Systems International Pittsford NY USA \$59,996, Systems Dimensions Ltd Ottawa Ont \$206,807.

*Health Services \$7,086*—Government of Canada—National Health and Welfare Ottawa, Ont \$7,086.

*Management and Research Contracts \$514,808*—J B Beare Toronto Ont \$10,500, Canadian Institute of Guided Ground Transport Kingston Ont \$4,800, Can-Alert Ltd Ottawa Ont \$10,668, Canalog Logistics Ltd Montreal Que \$15,750, Centre de Recherche sur les

**TRANSPORT—Concluded**

Transports Montreal Que \$3,650, Contemporary Research Centre Montreal Que \$29,225, Culkin and Associates Ltd Ottawa Ont \$10,560, P S Dhrurvarajan Winnipeg Man \$6,249, E P Fitzgerald and Associates Ottawa Ont \$9,500, J M Fortier Ottawa Ont \$30,815, L Fortier Ottawa Ont \$8,800, H H Griffin Ottawa Ont \$17,325, Government of Canada—Supply and Services Ottawa Ont \$208,386, G C Gunning Oakville Ont \$4,200, J E Handy Ottawa Ont \$5,160, N D Lea and Associates Ottawa Ont \$11,358, J Lundie Ottawa Ont \$25,638, J Noel Ottawa Ont \$2,095, T E Parkinson Toronto Ont \$3,375, I Pressman Ottawa Ont \$6,000, Price Waterhouse Associates Ottawa Ont \$4,800, Quasar Systems Ltd Ottawa Ont \$8,761, P Saint Denis Ottawa Ont \$5,382, Snavelly King and Tucker Inc Washington DC USA \$3,648, Systems Approach Ltd Ottawa Ont \$39,776, M Truchon Ste-Foy Que \$6,000, University of Laval Quebec Que \$8,113, Zohar Consultants Ltd Willowdale Ont \$9,988.

*Protection Services \$64,596*—Grant Security Services Ltd Ottawa Ont \$62,923.

*Reporting Services \$77,628*—Angus Stonehouse and Co Ltd Toronto Ont \$74,073, Nethercut and Company Ltd Toronto Ont \$3,555.

*Stenographic Services—Commercial Agencies \$49,710*—Barbara's Office Personnel Ltd Ottawa Ont \$22,406, Christina Personnel Ottawa Ont \$2,406, DOT Personnel Services Toronto Ont \$2,401, Kelly Girl Service of Canada Ltd Toronto Ont \$5,806, Office Overload Ottawa Ont \$2,685, Personnel Pool Temporary Office Services Ottawa Ont \$9,299, Selective Temporary Placements Ltd Ottawa Ont \$2,174.

*Training of Public Servants—Tuition Fees \$152,088*—Berlitz School of Languages Ottawa Ont \$2,219, Government of Canada—Public Service Commission Ottawa Ont \$132,958.

*Other Types of Services \$28,848*—Eastern Resources Planning Manotick Ont \$2,795, Government of Canada—Secretary of State Ottawa Ont \$4,307, International Simultaneous Translation Services Montreal Que \$7,919.

**TREASURY BOARD****CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM**

*Training and Educational Services \$204,562*—L'École de Langues Gérard Caron Ltée Hull Qué \$124,948, Algonquin Management Centre Ottawa Ont \$2,945, Professional Development Institute Ltd Ottawa Ont \$3,635, Government of Canada—Public Service Commission Ottawa Ont \$30,221, J R Préfontaine Ottawa Ont \$7,398, IBM Canada Ltd Don Mills Ont \$2,130.

*Computer Services \$2,561,503*—Comshare Ltd Rexdale Ont \$59,634, Systems Dimensions Ltd Ottawa Ont \$402,735, Dateline Systems Ltd Toronto Ont \$22,491, I P Sharpe Associates Ltd Ottawa Ont \$68,389, Digitals Methods Ltd Ottawa Ont \$7,280, Computels Systems Ltd Ottawa Ont \$14,268, Government of Canada—Insurance Ottawa Ont \$11,521 and Supply and Services Ottawa Ont \$1,920,915, Systems House Ltd Ottawa Ont \$4,766, Federal Systems of Canada Ottawa Ont \$29,520, Canadian Arctic Gas Study Ltd Calgary Alta \$6,092, Ottawa Keyupness Services Ottawa Ont \$3,263, Datalogic Canada Ltd Ottawa Ont \$6,062.

*Management Consultants and Contract Research \$309,721*—J Crowe Ottawa Ont \$10,413, C S Clark Ottawa Ont \$11,167, N B Moyer Buckingham Que \$16,740, R H Loken Ottawa Ont \$7,250, C Nicholson Ottawa Ont \$2,250, Government of Canada—Public Service Commission Ottawa Ont \$11,200 and Supply and Service

Ottawa \$46,608, Richard Weiler & Associates Ltd Ottawa Ont \$3,438, G Bibeau Boucherville Que \$2,881, Hudson Institute Croton-on-Hudson NY USA \$7,000, Hopwood Dunlop & Associates Ltd Ottawa Ont \$5,408, J P Loughran Ottawa Ont \$11,155, Hay Associates Canada Ltd Toronto Ont \$33,246, George Piskor Ottawa Ont \$4,800, Foster Research Ltd Calgary Alta \$2,625, Y Balcer Ottawa Ont \$4,160, Federal Systems of Canada Ottawa Ont \$31,625, Systems Approach Ltd Ottawa Ont \$11,375, D A Good Ottawa Ont \$3,000, SMA (Société de Mathématiques Appliquées) Ltd Montreal Que \$2,450, P S Ross and Partners Ottawa Ont \$44,574, Eckler Brown Segal and Company Ltd Don Mills Ont \$11,000, University of Ottawa Ottawa Ont \$2,000, G K Sarda Ottawa Ont \$3,000, J Carbon Ottawa Ont \$2,300, Tomenson Alexander Ltd Toronto Ont \$23,367.

*Clerical and Stenographic Services \$178,509*—The 500 Ottawa Ont \$20,943, Personnel Pool Ottawa Ont \$98,660, Office Overload Ottawa Ont \$6,348, Kelly Girl Service of Canada Ltd Toronto Ont \$33,224, Victor Canada Ltd Ottawa Ont \$3,373, Stacey Personnel Ottawa Ont \$12,395, Selective Temporary Placements Ltd Ottawa Ont \$3,499.

*Printing and Photographic Services \$88,206*—Campbell Reproductions Ottawa Ont \$10,723, Government of Canada—Public Archives Ottawa Ont \$4,416 and Supply and Services Ottawa Ont \$99,923.

*Other Business Services \$2,649,825*—Government of Canada—Finance \$2,383,000 and Supply and Services \$29,233, Service de contrôle des nouvelles de radio-Télévision Pointe-Claire Dorval Que \$10,016, Broadcasting Monitor Services Ltd Oakville Ont \$7,069, Simon Fraser University Burnaby BC \$37,831, Programmed Communications Ltd Montreal Que \$2,945, E Miller Ottawa Ont \$30,938, C Lemelin Ottawa Ont \$25,596, I R Smyth Ottawa Ont \$11,910, M Miller Ottawa Ont \$9,972, David Hicks Ottawa Ont \$13,395, E C Aquelina Ottawa Ont \$8,165, G M Belkin Ottawa Ont \$6,620, R C Blain Ottawa Ont \$2,642, M Nurse Ottawa Ont \$28,895, F R Drummie Ottawa Ont \$5,453, P C Cameron Ottawa Ont \$10,278.

*Legal Services \$27,813*—Easton Conway & Power \$3,532, Miller & Hearn Labrador Nfld \$3,439, Olmstead Quinn & McKnight Fredericton NB \$2,067, S J Khattar Sidney NS \$2,493, Bernard C Lavallée Revelstoke BC \$3,172.

**URBAN AFFAIRS**

*Consulting and Research Services \$3,427,424*—E L Austin Ottawa Ont \$2,223, George Banz Ottawa Ont \$6,161, Pierre Bengé Ottawa Ont \$3,400, D Berman Ottawa Ont \$4,750, B M Blanc Ottawa Ont \$15,996, P Boothroyd Ottawa Ont \$5,716, Bowdens Information Ottawa Ont \$2,484, Max Brice Ottawa Ont \$4,500, L M Briere Ottawa Ont \$10,872, V Bruce Ottawa Ont \$2,280, Bureau of Management Consultants Ottawa Ont \$24,775, Canada Consulting Group Toronto Ont \$25,808, Canada Realities Ottawa Ont \$51,298, Canadian Economic Service Ottawa Ont \$33,593, Canadian NGO Participation Ottawa Ont \$4,569, Canadian Public Policy Ottawa Ont \$4,803, Canadian Social Analysts Ottawa Ont \$2,996, Canplan Consultants Ottawa Ont \$35,050, H Cardinal Ottawa Ont \$4,500, Carleton University Ottawa Ont \$8,174, Centre Linguistique Carter Ltd Hull Que \$38,100, P Charsley Ottawa Ont \$4,800, City of Vancouver Vancouver BC \$5,000, Clayton Research Assoc Scarborough Ont \$12,946, Comstat Consulting Services Ottawa Ont \$3,770, Consulplan Inc Ottawa Ont \$4,600, Consultats Inc Montreal Que \$26,366, J R Cote Montreal Que \$26,560, Development Planning Association Toronto Ont \$119,389, Don Hewson & Associates Ottawa Ont \$5,000, R Drolet Ottawa Ont \$20,451, C. Dumais



**URBAN AFFAIRS—Continued**

Sabourin Inc Ottawa Ont \$9,090, Ernst and Ernst Ltd Montreal Que \$9,300, Stephen Fenn Ottawa Ont \$5,915, Fletcher Environmental Planning Association Willowdale Ont \$28,800, Francis Williams and Johnston Ltd Calgary Alta \$21,288, H Gendron Ottawa Ont \$24,270, Gladstone Associates Ottawa Ont \$25,000, Norman Godfrey Ottawa Ont \$3,237, Peter Gould Ottawa Ont \$3,000, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$74,132, Privy Council Ottawa Ont \$12,536; Statistics Canada Ottawa Ont \$26,800; Supply and Services Ottawa Ont \$20,406; Supply and Services—Bureau of Management Consultants Ottawa Ont \$24,775 and Transport Ottawa Ont \$11,850, Jacqueline Hall Ottawa Ont \$12,938, Curtis Harris Ottawa Ont \$2,964, Barbara Hershorn Ottawa Ont \$6,510, Peter Hitchcock Ottawa Ont \$11,019, D Hunka Ottawa Ont \$7,500, IBI Group Toronto Ont \$13,662, Institute of Environment Toronto Ont \$4,950, Internet Ltd Ottawa Ont \$49,920, Intertask Ltd Ottawa Ont \$3,410, T W Irwin Ottawa Ont \$14,075, R Jacob Montreal Que \$5,213, R Jacob Arbour Montreal Que \$10,398, M Kilpatrick Ottawa Ont \$6,011, John Kirkland Ottawa Ont \$3,500, Lambert Lepage Labbe Inc Ottawa Ont \$4,550, C J Lapointe \$15,335, A Larose Hull Que \$38,847, G G Latour Ottawa Ont \$27,252, G Lecavalier Ottawa Ont \$4,334, M M Leonard Ottawa Ont \$11,270, S Y Li Ottawa Ont \$18,112, J MacDonald Ottawa Ont \$30,000, MacMillan Canada Toronto Ont \$15,800, Stephen McLaughlin Associates Ltd Toronto Ont \$19,914, Media House Toronto Ont \$4,300, M J Morin Ottawa Ont \$32,650, A E Morrison Ottawa Ont \$12,265, C H Mussels Ottawa Ont \$39,021, Alyson Pember Ottawa Ont \$7,560, Planned Graphics Ltd Ottawa Ont \$3,150, Planning Collaborative Inc Toronto Ont \$31,212, Policy Consulting Associates Ottawa Ont \$13,135, D J Prudhomme Montreal Que \$9,453,207 Queens Quay West Ltd Toronto Ont \$1,550,000, Yves Rabeau Montreal Que \$4,390, J Y Racine Montreal Que \$12,600, Radio TV Monitoring Ottawa Ont \$5,351, Robert Rayzak Ottawa Ont \$25,022, L Ruffman Christiansen Ottawa Ont G J Sainte Croix Montreal Que \$19,760, P J Sainte Marie Montreal Que \$41,700, Guy J Sauriol Montreal Que \$5,430, M J Sauve Montreal Que \$19,400 L Schwartz Philadelphia Pa USA \$2,430, I Scollis Ottawa Ont \$12,267, Michael Shea Ottawa Ont \$6,674, C J Simard Montreal Que \$15,385, F L Sloat Ottawa Ont \$5,190, Smith Auld and Associates Ltd Toronto Ont \$4,950, O E Sprant Winnipeg Man \$2,464, Stanford Research Institute Ottawa Ont \$13,000, Swan Wooster Eng Co Ottawa Ont \$8,841, M J Thiry Montreal Que \$12,846, D Thompson Ottawa Ont \$2,044, G J Tremblay Montreal Que \$14,296, Peter Trotsha Ottawa Ont \$2,365, University of: Alberta Edmonton Alta \$62,333; British Columbia Vancouver BC \$3,100; Calgary Alta \$6,558; Manitoba Winnipeg Man \$57,608; Montreal Montreal Que \$30,358; Queen's Kingston Ont \$9,003, Toronto Toronto Ont \$29,276, and York Toronto Ont \$15,400, Henry Urion Ottawa Ont \$13,593, Heinz Wiggenshoff Ottawa Ont \$9,000, Michael Wills Ottawa Ont \$21,757, Mark Ziegler Ottawa Ont \$2,952, Other \$90,167.

**Data Processing Services \$128,834**—Computel Systems Ltd Ottawa Ont \$4,697, Dataline Systems Ltd Toronto Ont \$30,322, Department of Energy Mines and Resources Ottawa Ont \$15,428, Quasar Systems Ltd Ottawa Ont \$19,800, SDL Ottawa Ont \$58,587, Other \$1,624.

**Hospitality \$2,050**—Peppys Dining Lounge Ottawa Ont \$2,050, Other \$16,166.

**Photographic Services \$29,338**—Crawley Films Ltd Ottawa Ont \$5,244, Graphic Films Ltd Ottawa Ont \$9,804, MP Photo Reproductions Montreal Que \$14,290, Other \$4,251.

**Protection Services \$69,917**—Canadian Corp of Commissioners Ottawa Ont \$46,196, Central Mortgage and Housing Corp Ottawa Ont \$4,080, Grant Security Service Limited Ottawa Ont \$19,641.

**Printing Services \$332,628**—APH Ltd Ottawa Ont \$8,199, Central Mortgage and Housing Corp Ottawa Ont \$7,708, Department of Supply and Services Ottawa Ont \$316,721, Other \$502.

**Stenographic Services \$299,878**—Business Aid Toronto Ont \$5,115, Dot Personnel Services Toronto Ont \$131,733, HV Chapman and Associates Ltd Toronto Ont \$16,356, Kelly Girl Services of Canada Toronto Ont \$15,226, Les Associés Marie Selick Montreal Que \$23,944, Manpower Temporary Services Ottawa Ont \$17,084, Miss Stacey Ottawa Ont \$4,892, Portage Personnel Ltd Hull Que \$20,895, The 500 Ottawa Ont \$34,721, Victor Temporaries Cambridge Ont \$29,912.

**Training and Education Services \$97,638**—Centre Linguistique Carlier Ltd Hull Que \$23,465, Centre Dimmersion de Beauce Beauce Que \$11,650, Public Service Commission Ottawa Ont \$49,482, Treasury Board Secretariat Ottawa Ont \$12,681, Other \$1,094.

**Other Business Services \$42,789**—Government of Canada—Supply and Services Ottawa Ont \$28,128 and Treasury Board Secretariat Ottawa Ont \$7,000, Speed-O-Mail Weston Ont \$4,846, Western Display Service Winnipeg Man \$2,815, Other \$13,470.

**Canadian Habitat Secretariat**

**Professional and Special Services \$5,132,046**—A C I West Ltd Vancouver BC \$9,061, Adria Woodcraft Ltd Vancouver BC \$66,629, Agency Press Ltd Vancouver BC \$2,471, E Alkenbrack Vancouver BC \$4,350, Alpha Cine Service Ltd Vancouver BC \$65,548, E A C Amy & Sons Ottawa Ont \$16,920, B & B Scale Models Ltd Vancouver BC \$3,398, B C Projectionists Union Vancouver BC \$43,455, Baslaw McCarney and Mann Ltd Ottawa Ont \$2,817, Bel-Par Industries Surrey BC \$35,993, André Bénard and Associates Ltd Montreal Que \$15,145, Bengal Construction Co Ltd South Burnaby BC \$37,745, Best Cleaners & Contractors Ltd Vancouver BC \$4,282, Bogardus Wilson Ltd Burnaby BC \$2,720, Bogue Babicki & Associates Ltd Vancouver BC \$40,899, Bonded Service International Ltd Toronto Ont \$56,578, C Bouygues Vancouver BC \$4,612, Bratkowski & Co Vancouver BC \$3,840, N Brigue Lucerne Que \$3,238, R Bryce Vancouver BC \$3,300, Calwood Industries Ltd Surrey BC \$95,806, M Campomar North Vancouver BC \$2,320, Can West Conference Services Vancouver BC \$7,500, Canadian Government Expositions Centre Ottawa Ont \$616,944, John Carter Associates Ltd St John's Nfld \$2,065, C D G Consultants Inc Montreal Que \$9,369, Christopher Ryan & Associates Ltd Vancouver BC \$46,404, Computerized Meetings (Canada) Ltd Toronto Ont \$93,073, Comshare Ltd Rexdale Ont \$139,320, A S Corner Vancouver BC \$4,591, Creighton Construction Co Ltd Surrey BC \$10,524, Custom Color Laboratories Ltd Vancouver BC \$3,696, Chuck Davis Features Ltd Vancouver BC \$7,050, S W Davis Broadcast Technical Services Ltd Vancouver BC \$57,550, D de la Chevroliere Victoria BC \$3,570, F J De Wonck Vedder Crossing BC \$3,500, D M Dobbin Vancouver BC \$2,000, Althea Douglas Ottawa Ont \$2,750, Dot Personnel Services Toronto Ont \$4,345, Electric Print Ltd Vancouver BC \$2,089, Embryo Communications Ltd Vancouver BC \$22,274, Arthur Erickson Architects Vancouver BC \$75,233, Leah Errington Vancouver BC \$4,350, Evergreen Press Ltd Vancouver BC \$30,867, J C Ewing Vancouver BC \$4,952, Executive Security Services Ltd Vancouver BC \$34,329, Focus Prints Ltd Vancouver BC \$12,612, R Forbes Ottawa Ont \$2,500, Foreign Language Service Vancouver BC

URBAN AFFAIRS—*Concluded*

\$4,707, Conchita Furstenwald North Vancouver BC \$7,000, John Gallop Associates Ltd West Vancouver BC \$26,344, Gemini North Ltd Vancouver BC \$20,146, H Gendron Montreal Que \$7,160, P Gibson Ottawa Ont \$2,160, Government of Canada—Canadian Broadcasting Corporation Vancouver BC \$530,647, National Capital Commission Ottawa Ont \$2,218, National Film Board Montreal Que \$144,473; National Defence Ottawa Ont \$47,734; National Health and Welfare Ottawa Ont \$5,061; Secretary of State Ottawa Ont \$45,528; Supply and Services Ottawa Ont \$82,149 and Urban Affairs Ottawa Ont \$6,798, G G Graham Baie d'Urfe Que \$7,500, D Grier Vancouver BC \$2,543, C Hall Etobicoke Ont \$2,200, J G Halpin Ottawa Ont \$14,633, C Harris Toronto Ont \$6,000, L C Harrop Sidney BC \$5,000, W S Harvey West Vancouver BC \$3,000, Hazeldine Press Ltd Vancouver BC \$95,867, Helcermanas-Benge Agency West Vancouver BC \$25,523, A R Hives North Vancouver BC \$2,000, Hobel Leiterman Productions Ltd Toronto Ont \$37,764, Hogg & Boscall Ltd Vancouver BC \$3,499, S Holman Vancouver BC \$2,000, Hopping Kovach Grinnell Ltd Vancouver BC \$12,046, M G Hoskins Burnaby BC \$3,945, The Hauston Group Communications Ltd Toronto Ont \$32,768, G Hughes North Vancouver BC \$3,790, D Hunka Ramsayville Ont \$7,950, Intertask Limited Ottawa Ont \$100,263, Inter-Info Associates St Eustache Que \$27,339, I P S Photographic Supply Co Vancouver BC \$6,594, D J Irwin Vancouver BC \$3,600, N Jakvbe Richmond BC \$2,400, K Joynes North Vancouver BC \$6,300, J Kettle Toronto Ont \$3,187, Keystone Business Forms Richmond BC \$3,392, B Koonar Vancouver BC \$1,840, S Laliberte L'Islet-sur-Mer Que \$5,270, D Lam Vancouver BC \$5,061, P H Landry Belœil Que \$6,525, Les editions La Presse Montreal Que \$12,000, Lions Gate Cleaners North Vancouver BC \$3,266, O McLellan North Vancouver BC \$2,480, K McPhedran West Vancouver BC \$3,600, A D McPhee Sechelt BC \$2,000, Manpower Personnel Services Montreal Que \$9,053, Manpower Temporary Services Vancouver BC \$264,106, May Pearson & Associates Ltd Toronto Ont \$2,511, H Martin Vancouver BC \$2,684, D W Maybin Vancouver BC \$2,000, D D Mearns Vancouver BC \$4,000, Medox Vancouver BC \$6,000, Dean Miller Co Ltd Vancouver BC \$32,668, Mitchell Press Ltd Vancouver BC \$146,901, Modern Building Cleaning Vancouver BC \$3,930, Monarch Building Cleaners Delta BC \$9,383, T K Muskett Toronto Ont \$3,600, C H Mussells Ottawa Ont \$12,950, L Nicholson Ottawa Ont \$3,558, Nikolai Millwork Industries Ltd Burnaby BC \$57,093, Northwestern Security Ltd Vancouver BC \$120,112, Office Assistance (Canada) Ltd Vancouver BC \$8,348, Ontario Institute for Studies in Education Toronto Ont \$4,000, D Peacock Calgary Alta \$9,050, Lester B Pearson College of the Pacific Victoria BC \$5,240, Mary Pearson Ottawa Ont \$6,340, Personnel Pool Ottawa Ont \$38,353, P S Philpott North Vancouver BC \$2,381, J M Poliquin Ottawa Ont \$3,967, Preview Habitat Vancouver BC \$2,522, Price Waterhouse & Co Vancouver BC \$7,494, Printing House Limited Vancouver BC \$10,306, Printing Plus Limited Vancouver BC \$7,394, P V Productions Vancouver BC \$4,478, Regency Caterers Ltd Vancouver BC \$33,423, C Rheame Vancouver BC \$2,691, R Riskin North Vancouver BC \$2,100, J Robichaud Ottawa Ont \$4,046, D I T Roe Surrey BC \$3,623, R T Rose Vancouver BC \$10,125, D Runnalls London Eng \$2,000, P C St Pierre Toronto Ont \$3,000, Saperstein & Associates Ltd Vancouver BC \$2,692, Dr A P Scholtz & Associates Vancouver BC \$9,500, School District No 71 Courtenay BC \$2,888, D H Schuler Vancouver BC \$4,200, S Harte Vancouver BC \$43,301, F A Scobie Vancouver BC \$4,767, S.Scott Vancouver BC \$2,130, G Searle London Eng \$4,800, S Shames Vancouver BC \$6,232, A Sirois Quebec Que \$3,900, F B Smith Vancouver BC \$3,600, M K Smith Ottawa Ont \$3,750, C Spencer Ottawa Ont \$4,300, Frank Stanzl Construction Ltd Vancouver BC \$288,778, P A Steel Vancouver BC \$3,940, R M Stowe Vancouver BC \$2,000, S Press Vancouver BC \$8,562, M G Sturdy Vancouver BC \$3,725, Superior Reproductions & Printing Vancouver BC \$6,308, D Sylvestre Montreal Que \$5,236, J Teeple Ottawa Ont \$6,575, N H Tempesta Vancouver BC

\$10,500, J Thomas Ottawa Ont \$2,100, Tisdall Clark Lesly & Partners Toronto Ont \$11,977, E S Torres Mississauga Ont \$3,000, E G Truscott Vancouver BC \$4,352, Typense Graphics Ltd Vancouver BC \$19,907, Uniguard Services Ltd Vancouver BC \$110,311, United Nations New York City NY USA \$299,406, Vancouver Historical Insights Ltd Vancouver BC \$6,253, Vancouver Public Aquarium Association Vancouver BC \$7,800, Victoria Film Services Ltd Vancouver BC \$27,590, Western Display Service Ltd Vancouver BC \$53,586, Western Films Ltd Toronto Ont \$5,530, J Wiesenfeld Vancouver BC \$4,559, B E Williams Coquitlam BC \$3,000, S Young Victoria BC \$2,905, Zenith Graphics Ltd Vancouver BC \$27,199, Zolov Productions Inc Montreal Que \$36,299,

*Others \$103,304.*

## VETERANS AFFAIRS

## ADMINISTRATION PROGRAM

*Data Processing Services \$257,588*—Comstat Consulting Services Ottawa Ont \$22,496 Data Logic Canada Ottawa Ont \$6,221, Government of Canada—Energy, Mines and Resources Ottawa Ont \$81,753, Industrial Life Ottawa \$13,062, Quasar Systems Ltd Ottawa Ont \$5,933, SMA Montreal Que \$61,788, Systemhouse Ltd Ottawa Ont \$31,508.

*Legal Services \$2,599.*

*Management Consultants \$36,622*—Government of Canada—Supply and Services—Bureau of Management Consultants Ottawa Ont \$6,189, Wm C Cornell Ottawa Ont \$7,000, Jackson Smith and Associates Ottawa Ont \$6,035, Y Joly Ottawa Ont \$4,124, Network for Developing Montreal Que \$3,630.

*Official Hospitality \$3,006.*

*Printing Services \$80,389*—Government of Canada—Supply and Services Ottawa Ont \$77,980.

*Protection Services \$72,691*—Canadian Corps of Commissionaires Ottawa Ont \$72,544.

*Real Estate Services \$3,757.*

*Staff Courses and Convention Fees \$39,948*—AMR International New York City NY USA \$3,664, Berlitz School of Languages Ottawa Ont \$3,827, Canadian Management Center Montreal Que \$2,291, Government of Canada—Public Services Commission Ottawa Ont \$9,447, Pepperdine University Cal USA \$4,004, Professional Development Ottawa Ont \$2,205.

*Other Types of Services \$107,509*—Commercial Art Studio Ottawa Ont \$15,076, Government of Canada—National Defence Ottawa Ont \$8,070, Office Overload Ottawa Ont \$29,157, Personnel Pool Ottawa Ont \$6,641, The 500 Ottawa Ont \$9,761.

## WELFARE SERVICES PROGRAM

*Data Processing Services \$48,993*—Government of Canada—Supply and Services Ottawa Ont \$31,395.

*Guides (Vimy Memorial) \$9,956.*

*Legal Services \$2,710.*

*Management Consultants \$4,700.*



## VETERANS AFFAIRS—Continued

*Medicare Premiums \$136,271*—Alberta Health Care Insurance Commission Edmonton Alta \$36,609, Medical Services Plan of British Columbia Victoria BC \$99,662.

*National Associations \$165,211*—Canadian Hearing Society Toronto Ont \$6,600, Canadian Paraplegic Society Toronto \$10,000, Canadian National Institute for the Blind Toronto Ont \$148,611.

*Printing Services \$51,335*—Government of Canada—Supply and Services Ottawa Ont \$41,876.

*Protection Service \$5,225*—Canadian Corps of Commissionaires Ottawa Ont \$5,225.

*Real Estate Services \$11,350*—J C Davies Cowichan Bay Man \$3,375, J W Liutkus Winnipeg Man \$2,117, G G Monson London Ont \$3,768, G M Smith Windsor Ont \$2,090.

*Staff Courses and Convention Fees \$26,607.*

*Other Types of Services \$5,159.*

## PENSION PROGRAM

*Data Processing Services \$76,630*—Government of Canada—Supply and Services Ottawa Ont, \$69,014.

*Management Consultants \$6,990*—Government of Canada—Supply and Services Ottawa Ont \$5,450.

*Medical Services \$87,847*—Government of Canada—Veterans Affairs—Treatment Services Program Ottawa Ont \$486,322.

*Printing Services \$48,820*—Government of Canada—Supply and Services Ottawa Ont \$48,820.

*Staff Courses and Convention Fees \$9,156.*

*Other Types of Services \$25,800*—Office Overload Ottawa Ont \$8,646.

## BUREAU OF PENSIONS ADVOCATE

*Medical Services \$6,968.*

*Printing Services \$2,263.*

*Other Types of Services \$5,332.*

## TREATMENT SERVICES

*Fees to Medical Specialists and General Practitioners for part-time services in Departmental Institutions and Clinics \$1,720,424*—D E Sikenhead London Ont \$2,976, J R Albert Ste Anne de Bellevue Que \$3,000, D A Alsarsof London Ont \$6,961, J Ananth Ste Anne de Bellevue Que \$7,200, K A Anquist Calgary Alta \$2,885, S I Bailey London Ont \$5,400, J F Ballantyne London Ont \$3,983, C Barriga Ste Anne de Bellevue Que \$29,899, H Batalion Montreal Que \$11,780, M N Beck Charlottetown PEI \$5,760, J L Beckstead Winnipeg Man \$5,012, J Boramis Ottawa Ont \$6,696, F M Bourne Ste Anne de Bellevue Que \$16,025, D H Bowden Winnipeg Man \$3,000, H C Brown Montreal Que \$2,462, W H Burnett London Ont \$7,502, S M Busby London Ont \$4,603, T Carey Ottawa Ont \$30,106, Y Chabra Calgary Alta \$3,260, A R Choudhury Ste Anne de Bellevue Que \$32,469, G A Clark London Ont \$5,380, O Clark London Ont \$4,976, L R Coke Winnipeg Man \$5,963, R T Collyer London Ont \$2,298, A R Cooper Calgary Alta \$4,860, N Cote Ste Foy Que \$14,960, W K Coulter London Ont \$11,577, J V Coyle St John's Nfld \$4,800, E Craigie Calgary Alta \$2,707, R J Crepeau St

Lambert Que \$2,326, R O Crous Calgary Alta \$2,770, D H Dao Ste Anne de Bellevue Que \$3,302, E S Darchangelo Calgary Alta \$2,550, D De Jong Ste Anne de Bellevue Que \$6,500, J C Dickison Ste Anne de Bellevue Que \$8,400, P Dubravick Montreal Que \$7,065, S Eberhard London Ont \$4,901, G E Edwards Calgary Alta \$7,052, A P Ember Ottawa Ont \$6,771, R Finlayson Ste Anne de Bellevue Que \$3,000, H C Fong Laval Que \$2,779, H C Fong Ste Anne de Bellevue Que \$6,600, P J Fowler London Ont \$6,528, S Z Friedman Montreal Que \$2,547, P A Galbraith Winnipeg Man \$7,800, H R Gallie Calgary Alta \$6,187, S Gelber Montreal Que \$2,325, N B Girardin Winnipeg Man \$2,310, J L Godbout Ottawa Ont \$6,996, H C Godefroy Ste Anne de Bellevue Que \$14,600, V C Graham London Ont \$10,449, A Hadjipavlou Ville Mont Royal Que \$2,807, G W Halpenny Ste Anne de Bellevue Que \$20,400, H F Helmy Montreal Que \$3,706, D L Henderson Calgary Alta \$2,970, J S Henderson Winnipeg Man \$3,000, R Henderson Ste Anne de Bellevue Que \$3,600, G E Hobbs London Ont \$6,978, J A Houle Pointe Claire Que \$2,597, R W Hudson Ottawa Ont \$6,846, R W Irving Ste Anne de Bellevue Que \$27,092, N Jaatoul London Ont \$6,593, E K Jenkins Calgary Alta \$3,017, R O Jones Halifax NS \$2,400, H Kaulhani Halifax NS \$4,013, W Kepron Winnipeg Man \$3,000, J N Kilgour Winnipeg Man \$7,800, H Kodjian Ste Anne de Bellevue Que \$10,210, J Krasny Ste Anne de Bellevue Que \$5,475, A Langdon London Ont \$7,160, R Lantier Ste Anne de Bellevue Que \$9,000, M K Laurence Halifax NS \$2,500, C T Leavitt Calgary Alta \$5,605, J Letts Calgary Alta \$7,524, J A Lewis London Ont \$39,306, W Lingard Ste Anne de Bellevue Que \$5,400, B Lipowski Ste Anne de Bellevue Que \$32,056, F E Lundy Calgary Alta \$12,239, R MacDonald Halifax NS \$2,400, J T MacDougall Winnipeg Man \$6,600, F G Mack Halifax NS \$2,400, R A MacKenzie London Ont \$12,047, S J MacKinnon Calgary Alta \$23,740, E E MacRae London Ont \$6,155, G L Mah Poy Calgary Alta \$3,616, G W Manning London Ont \$2,330, E Marcotte Ste Anne de Bellevue Que \$7,800, J C Massac Ste Anne de Bellevue Que \$10,800, W P McInnis London Ont \$2,491, T D McLarty London Ont \$6,859, J McNulty Halifax NS \$3,600, L J Melendez London Ont \$4,939, J Moffatt Halifax NS \$4,800, T J Murray Halifax NS \$13,200, J Nadeau Ste Anne de Bellevue Que \$3,975, M Osterreicher Ste Anne de Bellevue Que \$4,350, N A M Paterson London Ont \$11,268, J G Petrie Ste Anne de Bellevue \$5,550, J S Polson Ste Anne de Bellevue Que \$7,200, I C Price London Ont \$4,593, J Purres London Ont \$7,005, R N Redinger London Ont \$6,711, O Retzer Calgary Alta \$5,149, N W Rich Calgary Alta \$2,950, R H M Roe Calgary Alta \$16,507, J Rosen Kirkland Que \$5,320, H Ross Sydney NS \$3,600, J C Samis Ottawa Ont \$5,280, O Schickler Montreal Que \$9,798, I J Schultz Ste Anne de Bellevue Que \$17,025, W G Selman Calgary Alta \$3,720, C S Shaver Ottawa Ont \$7,626, T N Siller Montreal Que \$11,599, H Simms Halifax NS \$15,200, D P Snidal Winnipeg Man \$3,600, G J F Stewart Calgary Alta \$7,831, W D Stewart Calgary Alta \$10,460, D D Sturdy Calgary Alta \$5,225, W H R Tanner Calgary Alta \$2,121, C A Thompson London Ont \$3,502, R G Townsend Montreal Que \$3,303, P E Turgeon Ste Anne de Bellevue Que \$4,200, R H Vallejo Ste Anne de Bellevue Que \$31,397, C Vanrooyen Halifax NS \$14,750, A Wahe Calgary Alta \$2,300, C Watts Ste Anne de Bellevue Que \$3,375, P Weil Ste Anne de Bellevue Que \$38,323, B Wheeler Calgary Alta \$2,820, W S Woolner Calgary Alta \$14,166.

*Instructors Fees \$3,780.*

*Laundry Charges \$716,292*—Custom Cleaners Saskatoon Sask \$14,841, National Defence Medical Centre Ottawa Ont \$43,261, Ste Anne's Hospital Ste Anne de Bellevue Que \$280,397, United Cleanrite Ottawa Ont \$6,371, University of Alberta Hospital Edmonton Alta \$46,236, Wendys Ltd Halifax NS \$151,209, Whitehall Laundry Winnipeg Man \$162,544.



## VETERANS AFFAIRS—Continued

*Medical Services \$2,428,201*—E N Achong Montreal Que \$12,240, J C Acker Saint John NB \$2,619, Anaesthesia Associates London Ont \$2,379, E Arendt Racine Montreal Que \$3,600, Assiniboine Anaesthetic Group Winnipeg Man \$16,872, Associated Anaesthetists of Queen Mary Veterans Hospital Montreal Que \$197,232, K Baffoe Winnipeg Man \$2,617, P Barre Montreal Que \$22,222, H Batalion Montreal Que \$3,200, D W Baxter Montreal Que \$8,640, J T Bercovici Montreal Que \$11,520, S Bikadoroff Montreal Que \$10,800, R Blais Bordeaux Que \$14,400, R P Boyd Calgary Alta \$5,200, J P Brault Montreal Que \$6,480, G M Bray Beaconsfield Que \$6,000, T D Breneman Brandon Man \$3,461, B C Brown Victoria BC \$6,599, J M Burgess Montreal Que \$2,880, D Cameron Montreal Que \$3,000, Cardiothoracic Surgery Associates Ottawa Ont \$2,394, Clinical Chemical Laboratories Boston Mass USA \$4,106, C Cole Brossard Que \$14,385, C Comrie Regina Sask \$2,980, H Cronhelm Victoria BC \$2,750, A Cumming Victoria BC \$5,501, S Danaïs Laval Que \$21,384, R De Dawson Verdun Que \$7,200, Deer Lodge Hospital Medical Staff Association Winnipeg Man \$350,798, C A Dintino Sydney NS \$3,468, J Dupre Baie D'Urfe Que \$6,473, Eastern Professional Radiological Services Halifax NS \$104,211, J D Elie Montreal Que \$7,200, R W Fanjoy Saint John NB \$3,794, Fiducie des Medecins du Centre Hospitalier de l'université Laval Ste Foy Que \$10,319, M N Finlayson Outremont Que \$6,000, D G Florendine Calgary Alta \$9,897, R G Fraser Montreal Que \$4,140, J D Gauthier Shippegan NB \$3,512, N J Gilmore Montreal Que \$8,325, M Godin Brossard Que \$2,880, B E Goodyear London Ont \$10,847, C A Goresky Montreal West Que \$6,000, R Gosling Victoria BC \$2,040, D Gratton Montreal Que \$7,200, F A H Greenwood Westmount Que \$18,000, P L Guertin Town of Mount Royal Que \$7,200, L S Halparin Montreal Que \$9,600, H Ho Ping Kong Cote St Luc Que \$21,600, M M Hoffman Montreal Que \$5,760, Hospital Medical Records Institute Don Mills Ont \$3,764, D L G Howard Calgary Alta \$6,852, M Jabbari Hampstead Que \$19,555, S A Jacobson Montreal Que \$6,480, W A John Calgary Alta \$8,567, H S Johnson Bancroft Ont \$2,877, E Jomm Montreal Que \$21,600, E Jones Regina Sask \$2,239, P C Jushi Saint John NB \$6,237, A H Just Swan River Man \$2,048, J R Kearns Hamilton Ont \$3,755, S P Kenning Victoria BC \$3,316, R Kimoff Dollard Que \$25,515, D G Kinear Westmount Que \$3,000, Laboratoire d'expertises Haute Ville Que \$6,504, S Lal Montreal Que \$12,960, R Lannigan Calgary Alta \$3,900, J B Lant Charlottetown PEI \$3,307, A Latour Montreal Que \$18,900, J Leblond Regina Sask \$20,759, J Leclerc Quebec Que \$14,036, G Lehmann Montreal Que \$7,200, M Leith Victoria BC \$2,514, M N Levant Calgary Alta \$10,558, J. Linde Ashern Man \$2,505, W N Lotto Toronto Ont \$10,648, F Lundell Montreal Que \$28,800, W K MacDonald Westmount Que \$4,444, J P MacLeod Westmount Que \$21,576, Manitoba X-Ray Clinic Winnipeg Man \$57,105, D J McClure Montreal Que \$2,640, M McGregor Montreal Que \$2,997, B McKenna Saskatoon Sask \$2,365, G R McLean Victoria BC \$2,552, T McLean Victoria BC \$2,201, H W Merrick Montreal Que \$25,200, A Miller Westmount Que \$18,000, R P More Montreal Que \$2,160, D D Morehouse St Lambert Que \$19,440, L R Morse Saint John NB \$2,512, B Murphy Westmount Que \$7,992, J A Noble Halifax NS \$6,321, J K Oei London Ont \$20,735, L Ogilvy Montreal Que \$25,200, R T Oliviveros Chomedey Que \$23,760, D R Owen Montreal Que \$5,760, D T H Paine North Bay Ont \$4,121, J A P Pare Montreal Que \$28,771, H G Parkin Marmora Ont \$4,067, H A Peacock Hamilton Ont \$8,204, M F Pinsky Town of Mount Royal Que \$25,515, R E Pow Calgary Alta \$18,341, R Pronger Victoria BC \$4,240, H Rabinovitch Montreal Que \$6,480, F L Rabow Montreal Que \$18,000, Radiologists of Queen Mary Veterans Hospital Montreal Que \$145,341, E A S Reid Montreal Que \$11,520, W. Rigal Edmonton Alta \$2,351, E F Ross Halifax NS \$4,030, H R Ross Sydney NS \$3,642, W Ross Victoria BC \$2,513, J S Rostant Montreal Que \$18,000, Rostrup Cameron and Boucher Edmonton Alta \$2,663, Royal Jubilee Hospital Victoria BC \$9,491, Royal Victoria Hospital Montreal Que

\$21,059, H J Scott Westmount Que \$8,640, S Seah Beaconsfield Que \$18,720, Shaughnessy Veterans Medical Services Vancouver BC \$108,515, Show Laboratories Calgary Alta \$3,363, S Silver Saint John NB \$5,246, H M Simms Halifax NS \$2,148, Societe de Gestion Medical Inc Quebec Que \$4,434, B J Sproule Edmonton Alta \$2,101, D H Starkey Westmount Que \$11,520, H D Stevens Montreal Que \$8,640, E J Tabah Montreal Que \$7,200, Y Taguchi Hampstead Que \$7,200, J C Theriault Saint John NB \$44,655, University of Alberta Hospital Edmonton Alta \$58,597, University of McGill Montreal Que \$82,598, Western Ontario Pathology Association London Ont \$16,730, J C Vera Montreal Que \$9,588, Veterans Administration Washington DC USA \$9,487, R Vexler Montreal Que \$4,500, R W Waddell Montreal Que \$19,180, J W Warnica Montreal Que \$8,880, J D Warren Victoria BC \$3,868, B Wass Victoria BC \$11,531, J Watson Dauphin Man \$2,326, D W C Watt Calgary Alta \$10,234, J A S Wilson Town of Mount Royal Que \$8,640, P Wilson Westmount Que \$2,408, Windle Associates Edmonton Alta \$2,182, M Woytiuk Edmonton Alta \$4,041, A Zidulka Montreal Que \$19,180, J Zidulka Montreal Que \$10,782.

*Ambulance and Taxi Services \$210,458*—A A Royal Ambulance Moose Jaw Sask \$2,864, ABC Taxi Ottawa Ont \$5,580, Ambulance Trudeau Inc Montreal Que \$2,660, Ambulances Newman Ville LaSalle Que \$52,356, Ambulance West Montreal Ltd Montreal Que \$3,792, Associated Taxis Ltd Winnipeg Man \$19,817, Bugdens Taxi St John's Nfld \$3,170, City of Calgary Ambulance Calgary Alta \$6,660, Emergency Health Services Commission Victoria BC \$17,990, Entreprises Le Bourdages Inc Montreal Que \$3,840, J Albert Walker Funeral Home Ltd Halifax NS \$14,382, J E Thomas Meadow Lake Sask \$2,107, K B Ambulance Saskatoon Sask \$5,635, Newfoundland Exchequer Account St John's Nfld \$4,953, Olsons Ambulance Regina Sask \$8,476, Ottawa Taxi Holding Ltd Ottawa Ont \$7,454, Paul Georges Godin Ltee Montreal Que \$2,434, Smiths Ambulance Edmonton Alta \$16,464, Winnipeg Ambulance Service Winnipeg Man \$14,963, Y Taxi Halifax NS \$8,008, Yellow Cab Halifax NS \$6,853.

*Association Membership \$27,254.*

*Canadian Red Cross Arts and Crafts \$529,848.*

*Cemetery Charges \$322,233*—Beechwood Cemetery Ottawa Ont \$2,088, Board of Cemetery Trustees of Victoria Victoria BC \$2,023, Cedar Hill Greenwood Cemetery Co Saint John NB \$4,761, Cimetiere St Charles Quebec Que \$3,465, City of Calgary Cemetery Calgary Alta \$3,252, City of Edmonton Cemetery Edmonton Alta \$3,636, Edmonton Catholic Cemeteries Edmonton Alta \$2,548, Forest Lawn Cemetery Burnaby BC \$2,708, Gardens of Gethsemani Surrey BC \$5,483, Hamilton Mortuary Vancouver BC \$2,057, Last Post Fund Inc Montreal Que \$2,415, McDougall Brown Ltd Toronto Ont \$2,619, Mount Pleasant Cemetery \$3,095, Notre Dame Cemetery Ottawa Ont \$6,716, Rosar Morrison Funeral Home Toronto Ont \$4,364, Victory Memorial Park Surrey BC \$7,381, Washington Johnston Ltd Toronto Ont \$13,073, Woodland Cemetery London Ont \$2,280.

*Consultant Fees \$156,873*—M S Ball London Ont \$4,375, D Brooks Ottawa Ont \$1,848, J L Callaghan London Ont \$1,848, E J Elliott Vancouver BC \$2,260, E M Found Charlottetown PEI \$4,294, J E Gibson Kingston Ont \$8,400, D S Haines London Ont \$3,000, F Heagy London Ont \$1,200, C H Hemmings Victoria BC \$24,320, G Hobbs London Ont \$15,600, L F Koyl Willowdale Ont \$11,800, A M Lapierre Ottawa Ont \$2,000, M Lesk London Ont \$5,365, W MacKenzie Edmonton Alta \$2,400, T McClarty London Ont \$4,800, J S McGillivray Regina Sask \$7,082, D Meltzer London Ont \$3,180, M Putnam Charlottetown PEI \$7,288, T Seddon Saskatoon Sask \$11,816, J C Sinnott Charlottetown PEI \$3,025, C C Wells Toronto Ont \$9,000, J Whibly London Ont \$5,400.

## VETERANS AFFAIRS—Continued

*Contracted Building Cleaning and Snow Removal \$56,503*—Allied Building Services Montreal Que \$9,924, J N and M Maintenance Ltd Montreal Que \$2,384, J Petrilli Inc Montreal Que \$14,300, Mikes Window Cleaning London Ont \$4,880, Windsor Building Maintenance Regd Montreal Que \$20,374.

*Data Processing \$11,666*—Government of Canada—Supply and Services—Computer Services Bureau Ottawa Ont \$6,287, Southwestern Ontario Hospital Computer Center London Ont \$2,221.

*Dental Services \$1,448,094*—J J E Allain Bathurst NB \$2,615, D J Armstrong Yarmouth NS \$3,652, R Ball Grand Falls Nfld \$2,340, G E Barker Banff Alta \$3,550, M F Bevans Castlegar BC \$2,050, B A Bishop Vernon BC \$3,817, R E Blanchard Quesnel BC \$2,578, P H Boisvert Sherbrooke Que \$6,673, H G Boudreau Digby NS \$4,163, M Brook Saskatoon Sask \$2,442, D L Brown Red Deer Alta \$2,962, D Y Brown Banff Alta \$2,669, R C Bruntjen Stettler Alta \$2,784, G E Bugman Niagara Falls Ont \$2,638, G W Burgman Kirkland Lake Ont \$2,084, A Burray Kentville NS \$2,503, N Cameron Nipawin Sask \$4,591, D Carpenter Terrebonne Que \$2,413, R T Chaplin Perth Ont \$3,358, F D Charman Bridgetown NS \$2,145, M Clainer Sydney NS \$2,084, B L Cloutier Chatham NB \$3,587, A Cohen Glace Bay NS \$3,346, J F Comeau Digby NS \$2,518, J F Condon Truro NS \$2,732, R F Cooper Milltown NB \$3,440, C H Coucks Warton Ont \$2,756, A D Crocker Tignish PEI \$2,112, D G Cumberland Red Deer Alta \$3,348, P Currie Oromocto NB \$1,331, P F Cyr Bathurst NB \$2,786, E T Dalziel Bridgetown NS \$2,126, B Dempster Banff Alta \$3,167, R J Deveau Yarmouth NS \$3,439, R Dickson Saskatoon Sask \$4,450, J A Doiron Summerside PEI \$6,241, H H Dubinsky Sydney NS \$3,534, L I Duffy Charlottetown PEI \$10,437, B Duguay Caraque NB \$5,342, W Dyck Parksville BC \$5,429, H H Falconer Kitchener Ont \$2,356, L Ferland Chateaugay Que \$3,087, P S Flieger Amherst NS \$3,908, G Fournier North Bay Ont \$2,802, Gander Dental Surgery Gander Nfld \$3,231, E Gaudet Prince Albert Sask \$2,677, C D Gauthier Shippegan NB \$2,049, L M Gauthier Newcastle NB \$3,384, A W Geisthardt Regina Sask \$3,296, G Gemeroy Courtenay BC \$2,367, K E Gies Kelowna BC \$2,637, Gosso Dental Laboratories London Ont \$19,834, W L Granger Osoyoys BC \$4,742, D Green Placentia Nfld \$2,289, F O E Harney Stayner Ont \$3,376, C A Hayward Campbellton NB \$3,589, R E Hoar Halifax NS \$6,318, M A Horguail New Glasgow NS \$3,407, L G Israel Sydney NS \$5,585, G S Jackson O'Leary PEI \$2,674, E Jardine Sydney NS \$4,011, H D Keen Swift Current Sask \$2,297, P Kitchen Truro NS \$3,619, D F Kroshus Moose Jaw Sask \$3,201, Laboratoire Dentaire R Laverdiere Quebec Que \$3,619, M A Laffin New Waterford NS \$3,467, A Lampe Windsor Ont \$8,290, J Le Blanc Yarmouth NS \$3,790, G Loblanc Iles de la Madeleine Que \$3,466, J Lesik Windsor Ont \$2,016, J Levesque Dalhousie NB \$3,677, H P MacCormack Truro NS \$2,348 K A MacEachern Charlottetown PEI \$3,010, C A MacIntosh Liverpool NS \$3,178, W S MacIntyre Montague PEI \$5,676, W B MacKeigan Sydney Mines NS \$4,274, I R MacLean Stratford Ont \$2,183, B Manning Lumsden Nfld \$4,328, J A Milne New Glasgow NS \$3,550, J More One Hundred Mile House BC \$2,110, E Ng Coquitlam BC \$3,237, V M Nickerson Yarmouth NS \$2,379, Northwest Dental Laboratory Vancouver BC \$10,501, P C Out-house Digby NS \$2,895, M C Parks St Catharines Ont \$8,427, G M Pinault Campbellton NB \$2,090, F A Pollow Timmins Ont \$3,585, W G Prentice Springhill NS \$3,480, B Price Mississauga Ont \$2,245, R M Rawlick Campbellton BC \$2,083, E J Robichaud Richibuctou NB \$4,170 J P Roussel Bathurst NB \$2,435, G C Schellenberg Clearbrook BC \$2,034, W Scott Mission BC \$2,822, E J Shamess Wawa Ont \$2,254, N L Simon Hamilton Ont \$6,483, P Simon Glace Bay NS \$9,606, H F Smith Brantford Ont \$5,360, H E Sniatic Beaverlodge Alta \$2,106, N B Sproule Kingston Ont \$2,588, P St Germain Sept Iles Que \$2,227, N Star New Glasgow NS \$2,099, P Steblyk Athabasca Alta \$2,628, D K

Stratton Mission BC \$2,587, M G Strelloff Edmonton Alta \$3,146, J B Sutherland Woodstock NB \$2,791 J Swan Clarendville Nfld \$6,076, W E Thompson Truro NS \$2,506, J R Trainor Port Hawkesbury NS \$5,574, H Tremblay St Jerome Que \$2,077, Turner Dental Laboratories Victoria BC \$13,777, G G Turner Glace Bay NS \$5,000, C R Tym Innisfail Alta \$2,127, J D Vautour Dalhousie NB \$2,391, B J Vogt Chilliwack BC \$2,058, D D Vogt Chilliwack BC \$2,504, D Wade Fredericton NB \$2,131, R H Wade Fredericton NB \$3,491, C Walkey Duncan BC \$2,668, R J Wershawski New Westminster BC \$2,758, G B Yuill Truro NS \$3,478.

*Blood Services \$193,043*—Shaughnessy Hospital Vancouver BC \$6,624, University of Alberta Hospital Edmonton Alta \$186,127.

*Funeral Charges \$1,195,290*—A Millard George Funeral Home London Ont \$2,940, Andrews McLaughlin Edmonton Alta \$4,170, Bardal Funeral Home Winnipeg Man \$11,648, Barretts Funeral Home St John's Nfld \$3,710, Barretts Funeral Home Whitbourne Nfld \$2,390, Bell Funeral Home Vancouver BC \$2,784, Bishops Funeral Home Fredericton NB \$6,920, Brown Bros Funeral Directors Toronto Ont \$2,000, Burnaby Funeral Directors Limited Burnaby B C \$2,270, Carnells Funeral Home St John's Nfld \$7,230, Castle Funeral Homes Ltd Saint John N B \$6,440, Cauls Funeral Home St John's Nfld \$5,021, Central Funeral Home Grand Falls Nfld \$4,251, Chapel Hill Funeral Parlor White Rock B C \$2,434, Clarke MacGillivray White Ltd Montreal Que \$3,592, Connolly McKinley Funeral Home Edmonton Alta \$3,027, Cooperative du Pied de la Falaise Quebec Que \$2,000, Crope Funeral Chapel Winnipeg Man \$8,796, Cruikshanks Funeral Home Ltd Halifax NS \$3,239, Cunningham Funeral Homes Victoria B C \$2,360, CY Foster Gooder Funeral Home Calgary Alta \$2,000, D A Collins Inc Montreal Que \$2,350, Davidsons Funeral Home Newcastle N B \$3,821, Dodsworth Brown Funeral Directors Hamilton Ont \$6,420, Elhatton Funeral Home Bathurst N B \$4,000, Evans Funeral Home London Ont \$3,778, Fewers Funeral Home Clarendville Nfld \$3,590, Fillattes Funeral Home Corner Brook Nfld \$2,590, First Memorial Services Ltd Vancouver B C \$13,004, Fitzpatrick's Funeral Services Saint John N B \$3,750, Forest Lawn Cemetery Co Burnaby B C \$2,854, Foster McGarvey Funeral Home Edmonton Alta \$4,360, Frenettes Funeral Home Moncton N B \$2,360, G R Carscadden Funeral Home Moosomin Sask \$2,666, Garden Chapel Calgary Alta \$3,720, Garden Hill Funeral Chapels Coquitlam B C \$3,444, George E Logan & Son London Ont \$3,220, Giffen Mack Chapel Toronto Ont \$8,084, Glenhaven Memorial Chapel Vancouver B C \$5,483, H C Lindsay Funeral Home Ltd Kentville N S \$3,465, H M Huskilsons Funeral Home Ltd Yarmouth NS \$2,360, Hainstock Son Edmonton Alta \$3,293, Hamilton Mortuary Ltd Vancouver BC \$12,110, Harron Bros Ltd Vancouver BC \$5,726, Haywards Thompson Irving Ltd Victoria B C \$4,633, Hendersons Funeral Home Ltd Chilliwack BC \$7,639, Hennessey Funeral Home Charlottetown PEI \$4,435, Hill Robinson Ltd Brantford Ont \$3,112, Howard McBride Funeral Home Edmonton Alta \$3,860, Hulse & Playfair Funeral Home Ottawa Ont \$4,335, J Cardinal Son Ltd Toronto Ont \$2,080, J F Wilson Sons Inc Verdun Que \$4,350, Jacques Funeral Home Calgary Alta \$3,220, James A Harris Funeral Home London Ont \$2,220, Jas M Carrothers Son London Ont \$2,008, Jerrert Funeral Chapels Ltd Scarborough Ont \$7,600, John T Donohue Funeral Home London Ont \$2,270, Kearney Funeral Directors Vancouver B C \$4,241, Kelly Funeral Home Ottawa Ont \$4,009, Kilcollins Funeral Home Bathurst N B \$2,485, L C Wallace Funeral Home Hamilton Ont \$2,253, L G MacMillan Funeral Home Black Point N B \$2,000, Leatherdale Gardiner Funeral Home Winnipeg Man \$7,130, Lepine Cloutier Ltee Quebec Que \$4,860, Leydens Funeral Home Calgary Alta \$2,675, MacLeans Funeral Home Charlottetown PEI \$2,360, MacMullin Funeral Home Woodstock N B \$2,720, Mahers Funeral Home Ltd Campbellton B B \$3,220, McCall Brothers Victoria B C \$7,750, McDougall Brown Ltd Toronto Ont \$8,635, McGuinty Funeral



## VETERANS AFFAIRS—Continued

Home Ltd North Bay Ont \$2,448, McInnis Holloway Funeral Home Calgary Alta \$3,784, McKague Funeral Home Saskatoon Sask \$3,737, Moores Funeral Service Perth N B \$3,000, Mordue Bros Ltd Winnipeg Man \$7,930, Mount Benson Funeral Homes Nanaimo B C \$2,000, N W Brenan Sons Ltd Saint John N B \$7,475, Needham Funeral Home London Ont \$5,010, Ostranders Funeral Home Tillsonburg Ont \$2,535, Park Funeral Home Saskatoon Sask \$2,616, Park Memorial Edmonton Alta \$6,260, Paulhus Funeral Home Shellbrook Sask \$2,574, Penticton Funeral Chapel Ltd Penticton B C \$2,415, R H Porter Funeral Home Ltd New Glasgow N S \$2,618, R McCleave Funeral Home Ltd Digby N S \$2,810, Racine Robert Gauthier Funeral Home Ottawa Ont \$5,705, Richmond Funeral Home Richmond B C \$2,853, Rooney Funeral Home Alberta PEI \$3,280, Rosar Morrison Funeral Home Ltd Scarborough Ont \$5,090, Royal Oak Funeral Home Burnaby B C \$3,591, S O Mehan Son Funeral Home St Stephen NB \$2,075, S W Smith Son Funeral Home Parrsboro N S \$2,796, Saint George Funeral Home St George N B \$2,460, Sands Mortuary Victoria B C \$10,879, Saskatoon Funeral Home Saskatoon Sask \$5,915, South Side Memorial Edmonton Alta \$4,032, Speers Funeral Home Regina Sask \$7,579, The Armstrong Funeral Home Ltd Oshawa Ont \$2,040, The Ingram Funeral Home Ltd Toronto Ont \$2,000, The J B Marlatt Funeral Homes Ltd Hamilton Ont \$2,045, Thomson Funeral Home Winnipeg Man \$7,501, Trull Funeral Homes Ltd Toronto Ont \$4,600, Tubman Funeral Home Wolsley Sask \$3,048, Turner Porter Ltd Toronto Ont \$6,835, Tuttle Bros Ltd Moncton N B \$2,050, U S Sweeney Ltd Yarmouth N S \$2,220, V J McGillivray Funeral Home Ltd Glace Bay N S \$4,545, War Funeral Home Weston Ont \$6,760, Warrens Funeral Home Swift Current Sask \$2,740, Washington Johnston Ltd Toronto Ont \$35,243, Westlock Funeral Home Westlock Alta \$2,000, Westwood Funeral Home Saskatoon Sask \$3,240.

**Grave Markers \$241,467**—B C Monumental Works Limited Vancouver BC \$14,468, Beechwood Cemetery Downsview Ont \$4,985, Brockville Cemetery Works Brockville Ont \$10,720, Brunswick Monuments Ltd Grand Falls NB \$5,163, Chesley Memorial Works Chesley Ont \$14,425, Custom Bronze Monuments Limited Vancouver BC \$2,098, W T Dauphinee Halifax NS \$17,488, Francois Theberge Enr Lac Megantic Que \$5,672, Geard Cut Stone London Ont \$17,634, Graveside Memorial Saskatoon Sask \$6,326, Great West Memorials Limited Osoyoos BC \$7,168, Hamilton Monument Co Hamilton Ont \$10,569, Henhapl Memorials Ltd Sherwood Park Alta \$2,864, Holy Cross Cemetery Thornhill Ont \$6,669, Kennys Marble Works St John's Nfld \$5,514, Kipling Memorial Works Howick Que \$6,055, Lakehead Monuments Thunder Bay Ont \$12,870, Levi V Power Sons Montague PEI \$3,274, McLean Granite Ltd Red Deer Alta \$12,621, Muirs Marble Works St John's Nfld \$10,461, Nelson Monuments Ltd Sussex NB \$9,309, Peters Sons St John's Nfld \$2,505, Pine Hills Cemetery Scarborough Ont \$6,645, Southside Victory Memorial Park Limited Surrey BC \$6,032, Thake Monument Vaults Ltd Wesport Ont \$3,310.

**Nursing Services \$367,039**—Alberta Male Nursing Service Edmonton Alta \$4,067, Prince Albert Home Care Prince Albert Sask \$2,045, St Elizabeth Visiting Nurses Toronto Ont \$5,564, Victorian Order of Nurses Amherst NS \$2,120; Calgary Alta \$9,162; Carleton Place Ont \$4,377; Cornwall Ont \$2,024, Dartmouth NS \$3,669; Digby NS \$2,544; Edmonton Alta \$2,043; Fredericton NB \$2,468; Halifax NS \$17,757; Hamilton Ont \$13,498; London Ont \$26,063; Moncton NB \$5,756, Montreal Que \$6,630; North Bay Ont \$5,415; Ottawa Ont \$14,886; Pembroke Ont \$2,325; Regina Sask \$5,748; Saint John NB \$6,005; Saskatoon Sask \$9,547; St John's Nfld \$2,314; Ste Anne de Bellevue Que \$2,365; Sydney NS \$12,829; Toronto Ont \$88,484; Trenton Ont \$9,343; Truro NS \$3,220 and Winnipeg Man \$57,436.

**Optometrists Services \$113,369**—Gander Vision Gander Nfld \$2,162, C L A North Winnipeg Man \$2,321.

**Outside Hospital Services \$19,079,661**—Aberdeen Hospital New Glasgow NS \$5,433, Alberta Hospital Calgary Alta \$5,192, Alberta Hospital Edmonton Alta \$92,642, Alberta Hospital Ponoka Alta \$69,557, All Saints Hospital Springhill NS \$5,880, Armstrong Spallumcheen Armstrong BC \$2,755, BC Cancer Institute Vancouver BC \$3,238, Barrhead Thorhill Westlock Auxiliary Hospital Westlock Alta \$2,142, Brandon General Hospital Brandon Man \$5,401, Burnaby General Hospital Burnaby BC \$5,018, C A R S Arthritic Centre Vancouver BC \$3,920, Campbell River District General Hospital Campbell River BC \$16,471, Centre Hospitalier de l'université Laval Quebec Que \$604,187, Centre Hospitalier Robert Giffard Giffard Que \$7,920, Centre Psychiatrique de Roberval Roberval Que \$11,739, Charlotte County Hospital St Stephen NB \$5,949, Charlottetown Hospital Charlottetown PEI \$27,197, Chilliwack General Hospital Chilliwack BC \$5,826, City Hospital Saskatoon Sask \$11,677, Claresholm Care Centre Claresholm Alta \$40,148, Colchester Hospital Truro NS \$7,694, Commonwealth of Pennsylvania Warren Pa USA \$18,495, Community Hospital Charlottetown PEI \$3,688, Cowichan District Hospital Duncan BC \$13,458, Cranbrook District Hospital Cranbrook BC \$3,764, Creston Valley Hospital Creston BC \$4,961, Dawson Creek District Hospital Dawson Creek BC \$11,519, Department of Health and Social Security Blackpool England \$23,141, Department of Health Regina Sask \$85,827, Department of Mental Hygiene Albany NY USA \$15,066, Digby General Hospital Digby NS \$12,799, Eastern Health and Social Services Board Belfast Ireland \$6,692, Edmonton General Hospital Edmonton Alta \$11,375, Elkhorn Medical Nursing Unit Elkhorn Man \$5,552, Enderby District Memorial Enderby BC \$2,848, Englehart District Hospital Inc Englehart Ont \$3,784, Flin Flon General Hospital Flin Flon Man \$2,728, Foothills Hospital Calgary Alta \$8,093, G F Strong Rehabilitation Centre Vancouver BC \$13,056, G R Baker Memorial Hospital Quesnel BC \$8,027, General Hospital St John's Nfld \$498,084, Glengarry Memorial Alexandria Ont \$5,958, George Road Hospital Victoria BC \$31,627, Grace General Hospital Winnipeg Man \$11,071, Guelph General Hospital Guelph Ont \$5,615, Halifax Infirmary Halifax NS \$7,361, Harbour View Hospital Sydney Mines NS \$4,809, Health Science Centre Vancouver BC \$5,692, Health Science Centre Winnipeg Man \$27,629, Henderson General Hospital Hamilton Ont \$2,143, Highland View Regional Hospital Amherst NS \$2,527, Holy Family Hospital Vancouver BC \$3,504, Hospital Jeffery Hale Quebec Que \$2,466, Hospital Laval Ste Foy Que \$20,688, Hospital St Francois Dassinse Quebec Que \$3,158, Hotel Dieu de Edmundston Edmundston NB \$12,677, Hotel Dieu Hospital Kingston Ont \$45,758, Kelowna General Hospital Kelowna BC \$45,897, Kentville Hospital Association Kentville NS \$44,798, Kimberley District Hospital Kimberley BC \$15,215, Kingston General Hospital Kingston Ont \$50,176, Kitchener Waterloo Hospital Kitchener Ont \$5,295, Kitimat General Hospital Kitimat BC \$14,990, Kootenay Lake District Hospital Nelson BC \$12,029, Lady Minto Gulf Islands Hospital Ganges BC \$10,008, Lake of the Woods District Hospital Kenora Ont \$6,179, Langley Memorial Hospital Langley BC \$4,443, Lee Memorial Hospital Fort Myers Fla USA \$5,638, Lions Gate Hospital North Vancouver BC \$14,938, Lyndhurst Hospital Toronto Ont \$7,560, M S A General Hospital Abbotsford BC \$13,073, Maple Ridge Hospital Maple Ridge BC \$6,250, McKellar General Hospital Thunder Bay Ont \$4,266, Moncton City Hospital Moncton NB \$4,997, Montreal Chest Hospital Centre Montreal Que \$3,475, Montreal General Hospital Montreal Que \$16,421, Montreal Neurological Institute Montreal Que \$2,000, Moose Jaw Union Hospital Moose Jaw Sask \$5,452, Nanaimo Regional General Hospital Nanaimo BC \$27,635, National Defence Medical Centre Ottawa Ont \$790,555, New Waterford Consolidated New Waterford NS \$5,676, Northside General Hospital North Sydney NS \$4,210, Nova Scotia Hospital Dartmouth NS \$10,843, One Hundred Mile District General Hospital One Hundred Mile House BC \$2,342, Orillia Soldiers Memorial Hospital Orillia Ont \$4,748, Oromocto Public Hospital

## VETERANS AFFAIRS—Continued

Oromocto NB \$3,956, Orthopaedic Arthritic Hospital Toronto Ont \$26,917, Ottawa Civic Hospital Ottawa Ont \$7,246, Ottawa General Hospital Ottawa Ont \$13,544, Peace Arch District Hospital White Rock BC \$21,657, Pearson Hospital Vancouver BC \$6,073, Pearson Polio TB Hospital Vancouver BC \$4,291, PEI Hospital Charlottetown PEI \$26,910, Penticton Regional Hospital Penticton BC \$17,954, Point Edward Hospital Sydney NS \$3,058, Port Arthur District General Hospital Thunder Bay Ont \$3,664, Pouce Coupe Community Hospital Pouce Coupe BC \$3,391, Powell River General Hospital Powell River BC \$5,975, Prince County Hospital Summerside PEI \$3,566, Prince George Regional Hospital Prince George BC \$7,357, Prince Rupert Regional Hospital Prince Rupert BC \$4,693, Provincial Hospital Campbellton NB \$6,626, Provincial Sanatorium Charlottetown PEI \$29,447, Raymond Trudeau Hospital Ile Perrot Que \$3,412, Regina General Hospital Regina Sask \$7,078, Rehabilitation Centre Charlottetown PEI \$7,240, Resthaven Hospital Sidney BC \$9,299, Richmond General Hospital Richmond BC \$5,775, Riverside Hospital Charlottetown PEI \$19,535, Riverview Hospital Essondale BC \$119,496, Rosehaven Hospital Camrose Alta \$2,664, Royal Alexandra Hospital Edmonton Alta \$11,472, Royal Columbian Hospital New Westminster BC \$19,940, Royal Inland Hospital Kamloops BC \$39,567, Royal Jubilee Hospital Victoria BC \$1,418,867, Saanich Peninsula Hospital Saanichton BC \$3,789, Sackville Memorial Hospital Sackville NB \$7,132, Saint John General Hospital Saint John NB \$6,725, Selkirk Mental Institution Selkirk Man \$114,160, Shaughnessy Hospital \$6,384,685, Shellbrook Hospital Shellbrook Sask \$3,671, Sherbrooke Hospital Sherbrooke Que \$3,608, Smiths Falls Public Hospital Smiths Falls Ont \$12,294, Soldier Memorial Hospital Campbellton NB \$3,517, Souris District Hospital Souris Man \$2,693, Souris Hospital Souris PEI \$4,160, South Okanagan Hospital Oliver BC \$6,616, Special Care Unit Charlottetown PEI \$15,364, St Boniface General Hospital St Boniface Man \$12,803, St Josephs General Hospital Thunder Bay Ont \$4,052, St Josephs General Hospital Comox BC \$24,125, St Josephs Hospital Dalhousie NB \$5,137, St Josephs Hospital Glace Bay NS \$2,827, St Josephs Hospital Hamilton Ont \$10,461, St Josephs Hospital London Ont \$6,336, St Marthas Hospital Antigonish NS \$3,000, St Marys General Hospital Kitchener Ont \$2,102, St Marys Hospital New Westminster BC \$18,936, St Marys Hospital Sechelt BC \$3,599, St Michaels Hospital Toronto Ont \$2,125, St Pauls Hospital Saskatoon Sask \$12,845, St Pauls Hospital Vancouver BC \$32,987, St Ritass Hospital Sydney NS \$6,136, St Vincents Hospital Vancouver BC \$3,033, Sturgeon Hospital St Albert Alta \$7,819, Sunnybrook Hospital University of Toronto Clinic Toronto Ont \$83,318, Sunnybrook Medical Centre Toronto Ont \$3,729,164, Surrey Memorial Hospital Surrey BC \$120,524, Swan River Valley Hospital Swan River Man \$4,276, Sydney City Hospital Sydney NS \$4,872, Toronto East General and Orthopaedic Hospital Toronto Ont \$5,183, Toronto Wellesley Hospital Toronto Ont \$14,949, Trail Regional Hospital Trail BC \$11,946, Unger Nursing Homes Ltd Hamilton Ont \$5,788, University Hospital London Ont \$2,806, University Hospital Saskatoon Sask \$69,440, University of Alberta Hospital Edmonton Alta \$178,083, Valleyview Hospital Essondale BC \$42,413, Vancouver General Hospital Vancouver BC \$43,708, Vernon Jubilee Hospital Vernon BC \$14,858, Veterans Administration Washington DC USA \$207,098, Victoria Hospital Prince Albert Sask \$9,620, Victoria General Hospital Halifax NS \$87,770, Victoria General Hospital Victoria BC \$47,016, Victoria Hospital London Ont \$38,263, Wainwright General Hospital Wainwright Alta \$12,241, Wascana Hospital Regina Sask \$635,268, Waterford Hospital St John's Nfld \$19,257, West Coast General Hospital Port Alberni BC \$6,930, West Saint John Community Hospital Saint John NB \$1,910,667, Weyburn Psychiatric Centre Weyburn Sask \$36,369.

*Pharmacists* \$7,206,789—A R Mann Pharmacy Duncan BC \$2,520, Aberdeen Pharmacy Medicine Hat Alta \$2,275, Acadia Drug Mart Moncton NB \$5,833, Action Drugs Saskatoon Sask \$11,424, Aiken-

heads Drug Store Renfrew Ont \$6,533, Alberton Pharmacy Alberton PEI \$10,275, Alexandria Drug Mart Alexandria Ont \$2,879, Allans Pharmacy St Catharines Ont \$3,908, Almonte Pharmacy Almonte Ont \$2,807, Amherst Pharmacy Scarborough Ont \$10,450, Ancaster Pharmacy Ancaster Ont \$4,476, Anderson Drugs Drumheller Alta \$3,844, Archibalds Pharmacy Truro NS \$4,642, Arcola Pharmacy Arcola Sask \$2,193, Armstrong Bros Pharmacy Tillsonburg Ont \$2,472, Armstrong Drugs Ltd Edmonton Alta \$5,641, Arnald Pharmacy Paris Ont \$3,185, Arnprior Pharmacy Arnprior Ont \$3,870, Arrowsmith Pharmacy Parksville BC \$3,807, Ashern Pharmacy Ashern Man \$2,451, Ashfords Pharmacy Mount Pearl Nfld \$2,214, Athabasca Pharmacy Ltd Athabasca Alta \$2,144, Atkisons Pharmacy Hamilton Ont \$7,895, Avery Carr Clinic Pharmacy Creston BC \$3,057, Avon Rexall Sask \$7,503, B A Pharmacy Toronto Ont \$7,095, B C Medequip Ltd Vancouver BC \$4,648, B Mayrand Inc Montreal Que \$2,632, Balcolm Chittick Ltd Halifax NS \$4,417, Balcolm Chittick Ltd Kentville NS \$6,360, Balcolm Chittick Ltd Sackville NS \$2,604, Balcolm Chittick Ltd Sheet Harbour NS \$8,037, Balkwill Big V Pharmacy Windsor Ont \$4,143, Bancroft Pharmacy Bancroft Ont \$6,404, Barbers Pharmacy Balcarres Sask \$3,344, Barrie Medical Arts Pharmacy Ltd Barrie Ont \$3,180, Barton Chester Pharmacy Hamilton Ont \$3,634, Bayview Dispensary St John's Nfld \$2,361, Bayview Pharmacy Holyrood Nfld \$2,257, Bayview Pharmacy Kelligrews Nfld \$5,604, Beach Ida Pharmacy Toronto Ont \$2,553, Bear River Drug Bear River NS \$6,084, Bearnas Drug Stores Wolfville NS \$2,469, Beausejour Drug Beausejour Man \$2,006, Belchs Drug Store Tweed Ont \$2,646, Ben Thompson Drugs Ltd Brockville Ont \$2,083, Ben Thompson Drugs Ltd Prescott Ont \$2,455, Bens Pharmacy Stephenville Nfld \$4,481, Beverly Pharmacy Ltd Edmonton Alta \$2,486, Bi Rite Pharmacy Regina Sask \$2,427, Birtle Pharmacy Birtle Man \$4,890, Bishop Briscoe Pharmacy Gananogue Ont \$2,644, Bishop Drugs Red Deer Alta \$2,721, Bishops Pharmacy Burks Falls Ont \$2,068, Black Diamond Glace Bay NS \$5,151, Blain MacLean Pharmacy Calgary Alta \$6,019, Bloor Pharmacy Toronto Ont \$4,802, Blue Bottle Pharmacy Calgary Alta \$2,534, Blue Cross of Atlantic Canada Moncton NB \$256,586, Bogardees Gaul Pharmacy Guelph Ont \$3,073, Bossons Pharmacy Strathroy Ont \$2,991, Botwood Pharmacy Botwood Nfld \$4,572, Bonness Drugs Calgary Alta \$2,332, Bradbrookes Pharmacy Swift Current Sask \$5,960, Brant Arts Dispensary Burlington Ont \$3,046, Bridge Land Pharmacy Calgary Alta \$2,042, Bridgetown Pharmacy Bridge-town NS \$7,481, Broadleys Pharmacy Moosomin Sask \$2,372, Broadview Pharmacy Toronto Ont \$3,575, Broadway Pharmacy Winnipeg Man \$3,322, Browns Drug Store Brandon Man \$3,371, Bryan Jones Pharmacy Tillsonburg Ont \$3,009, Bryson Big V Pharmacy Windsor Ont \$2,291, Buckleys Drug Store Sydney NS \$2,541, Buctouche Pharmacy Buctouche NB \$5,673, Bujold Pharmacy Ltd Campbellton NB \$10,756, Burketts Drug Gilbert Plains Man \$2,255, Burns Pharmacy St Thomas Ont \$6,271, Bush Pharmacy Gravenhurst Ont \$3,499, C A MacQuarrie Drugs Halifax NS \$8,178, C D Hemon Son Ltd Liverpool NS \$2,051, C G Fulton Pharmacy River John NS \$3,003, C G Fulton Pharmacy Tatamagouche NS \$6,108, C J Staples Drugs Moncton NB \$3,023, C M Dickison Ltd Newcastle NB \$14,955, C W Fraser Pharmacy Truro NS \$5,028, Cabot Drug Store Clarendville Nfld \$2,149, Calgary Coop Association Ltd Calgary Alta \$2,841, Callaghans Pharmacy Killaloe Ont \$2,123, Campbells Pharmacy Port Hawkesbury NS \$4,477, Campbells Pharmacy Westville NS \$8,201, Canada Apothecary London Ont \$7,825, Canora Drugs Canora Sask \$2,281, Canso Pharmacy Canso NS \$3,954, Cap It Al Drugs Ltd Sydney NS \$9,407, Carrigan Lake Hill Drugs Victoria BC \$3,737, Carrolls Drug Store Glace Bay NS \$35,355, Carruthers Drugs Dunnville Ont \$3,753, Cavanagh Pharmacy Thessalon Ont \$3,549, Centennial Pharmacy Carleton Place Ont \$3,692, Centennial United Pharmacy Vancouver BC \$3,900, Central Chemists Ltd Toronto Ont \$5,444, Central Drug Stores Nanaimo BC \$5,951, Central Pharmacy Grand Falls Nfld \$2,279, Central Pharmacy



## VETERANS AFFAIRS—Continued

Nanaimo BC \$9,911, Central Pharmacy Ltd Yarmouth NS \$6,163, Centre Chemists Keswick Ont \$7,077, Champions Pharmacy Kensington PEI \$3,972, Chase Drugs Ltd Chase BC \$3,846, Chester Pharmacy Chester NS \$6,491, Chipman Pharmacy Chipman NB \$3,822, Chisholms Pharmacy Aylesford NS \$3,515, Churchills Pharmacy Clarenville Nfld \$6,661, City Drug Store Yarmouth NS \$5,619, City Pharmacy Corner Brook Nfld \$4,330, Civic Prescription Pharmacy New Westminster BC \$5,157, Clair Munros Pharmacy London Ont \$2,801, Claresholm Pharmacy Claresholm Alta \$2,061, Clarks Pharmacy Regd Lennoxville Que \$7,272, Claude Heon Pharmacie Montreal Que \$5,380, Clements Drug Store Brandon Man \$6,118, Cliffords Pharmacy Ltd Dalhousie NB \$15,152, Clinic Pharmacy Brandon Man \$4,065, Clinic Pharmacy Dawson Creek BC \$3,515, Clinic Pharmacy Oshawa Ont \$4,321, Clinic Pharmacy Port Arthur Ont \$8,202, Coad Drugs Saskatoon Sask \$5,870, Coburg Pharmacy Halifax NS \$4,140, Cochrans Drugs Plaster Rock NB \$10,034, Colquhoun Drugs Thunder Bay Ont \$3,737, Columbia Pharmacy Elliot Lake Ont \$2,064, Colwood United Pharmacy Victoria BC \$6,198, Come By Chance Pharmacy Come By Chance Nfld \$12,816, Cooks Pharmacy Kitchener Ont \$3,783, Coop Pharmacy Prince Albert Sask \$2,169, Cornwall Drugs St John's Nfld \$5,059, Cornwells Drug Shellbrook Sask \$3,716, Cosgrave Pharmacy Windsor Ont \$2,784, Coulter Yates Pharmacy London Ont \$5,089, Courtney Drug Co Ltd Courtney BC \$2,803, Cowell Pharmacy Brantford Ont \$5,088, Cowles Pharmacy Ltd Edmonton Alta \$4,236, Crowell Drug Stores Halifax NS \$4,627, Crowsells Drug Store Springfield NS \$8,770, Curry Drugs Brockville Ont \$2,514, Cusdens Pharmacy Barrie Ont \$5,064, Cuthbert Pharmacy St Catharines Ont \$2,784, D M Drug Store Halifax NS \$2,705, D R Cochrane Pharmacy Wolfville NS \$4,354, D R MacLeod Co Ltd New Glasgow NS \$8,150, Dale Bros Drug Store Toronto Ont \$17,544, Dales Pharmacy Scarborough Ont \$5,034, Dales Pharmacy Toronto Ont \$11,620, Davis Rexall Drugs Nipawin Sask \$6,173, Deans Pharmacy North Bay Ont \$2,132, Delhi Pharmacy Limited Delhi Ont \$2,753, Dell Chemists Hamilton Ont \$10,539, Dempseys Drugs Bathurst NB \$2,168, Desjardins Pharmacy Ottawa Ont \$2,232, Devon Drug Co Ltd Fredericton NB \$3,730, Devon Pharmacy Fredericton NB \$9,200, Dewars Pharmacy Regina Sask \$3,990, Diamond Drugs Black Diamond Alta \$2,700, Dicksons Drug Store Doaktown NB \$2,404, Dieppe Pharmacy Dieppe NB \$3,026, Dimocks Pharmacy Ltd Windsor NS \$2,999, Doane Drug Store Ltd Barrington Passage NS \$8,748, Doane Hall Pharmacy Oak Ridge Ont \$2,545, Dollar Pharmacy Calgary Alta \$2,028, Don Nicol Pharmacy Owen Sound Ont \$3,502, Downey Pharmacy Colborne Ont \$2,207, Downtown Drugs Ltd Calgary Alta \$6,908, Drake Pharmacy Winnipeg Man \$3,010, Drug City Pharmacy Lindsay Ont \$2,810, Drug City Pharmacy Saint John NB \$6,284, Dryden Pharmacy Dryden Ont \$4,405, Du Lac Pharmacy Ste Rose du Lac Man \$6,346, Duffetts Pharmacy Catalina Nfld \$9,500, Dunford Drugs Co Ltd Calgary Alta \$3,590, Dunk The Druggist Fort Qu'Appelle Sask \$2,858, Dunlops Pharmacy Goderich Ont \$3,818, Dymond Drugs Limited Brantford Ont \$8,920, E Earl MacDonald Ltd Pictou NS \$9,112, Eagle Valley Pharmacy Sicamous BC \$2,918, Ealing Pharmacy London Ont \$2,413, Earleys Pharmacy Erickson Man \$2,857, Eaton's Drug Store Ltd Middleton NS \$3,110, Economy Drugs Toronto Ont \$3,663, Edwards Pharmacy King City Ont \$2,061, Eldorado Pharmacy Winnipeg Man \$3,645, Ellerby Hall Chemists Winnipeg Man \$3,933, Ellesmere Pharmacy Scarborough Ont \$2,586, Elmsdale Pharmacy Elmsdale NS \$2,130, Emenaus Pharmacy Liverpool NS \$2,763, Emo Drugs Emo Ont \$2,705, Empire Drugs Winnipeg Man \$2,347, Enman Drug Co Ltd Summerside PEI \$2,245, Esquimalt Plaza Drugs Victoria B C \$2,764, Eustace Pharmacy Jacksons Point Ont \$2,144, Exeter Pharmacy Exeter Ont \$2,292, Fairfield Pharmacy Victoria BC \$4,007, Fairview Drugs Fairview Alta \$2,385, Falls Pharmacy Limited Niagara Falls Ont \$4,158, Family Drugs Edmonton Alta \$2,526, Feeros Pharmacy Ltd Woodstock NB \$8,061, Fennell Square Big V Pharmacy Hamilton Ont \$2,174,

Ferris Drugs Limited North Bay Ont \$3,049, Findlays Drug Store New Liskeard Ont \$2,593, Flewelling Pharmacy Ltd Muskegdoit NS \$4,429, Fords Pharmacy Saskatoon Sask \$2,664, Fords Pharmacy Ltd Moncton NB \$14,774, Fords Pharmacy Ltd Riverview NB \$8,081, Forest Pharmacy Forest Ont \$2,858, Foss Pharmacy Pembroke Ont \$2,208, Freds Pharmacy Vancouver BC \$5,147, Fromstein Pharmacy Toronto Ont \$8,872, Fronteer Pharmacy Coquitlam BC \$2,969, Fullerton Drug Store Brockville Ont \$3,708, Fullerton Drug Store Cornwall Ont \$14,465, Fyfes Pharmacy Barrhead Alta \$3,888, G Stanley Parke Pharmacy Limited Caledonia Ont \$3,212, G Tamblin Drug Ltd Truro NS \$2,812, Gagemount Pharmacy Hamilton Ont \$2,250, Gander Drugs Gander Nfld \$8,024, Ganges Pharmacy Ganges BC \$2,758, Geens Rx Pharmacy Belleville Ont \$9,538, George Youngs Drug Store Bonaville Nfld \$2,732, Georgian Bay Drugs Limited Parry Sound Ont \$3,348, Gilson Drugs Limited Hamilton Ont \$6,267, Glencade Pharmacy Limited Etobicoke Ont \$2,910, Glows Pharmacy Winnipeg Man \$4,364, Goldman Discount Drugs Toronto Ont \$2,836, Good Neighbour Drug Store St Stephen NB \$4,928, Good Neighbour Drug Store Bridgewater NS \$8,454, Good Neighbour Drug Store Charlottetown PEI \$3,260, Good Neighbour Drug Store Digby NS \$8,538, Gordons I D A Pharmacy Kincairdine Ont \$4,516, Gorhams Drug Store Campbellton NB \$8,397, Gorhams Drug Store Dalhousie NB \$4,465, Grand Falls Pharmacy Grand Falls NB \$5,282, Grandview Pharmacy Cambridge Ont \$2,926, Gravenhurst Pharmacy Limited Gravenhurst Ont \$3,687, Gray Chemists Prince Albert Sask \$4,343, Greendale Drugs Limited Toronto Ont \$12,668, Gregorys Drug Store Lindsay Ont \$2,785, Grimby Pharmacy Grimby Ont \$4,917, H R Drugs Ltd Stratford Ont \$3,658, Hahn Pharmacy Waterloo Ont \$2,657, Haliburton Pharmacy Haliburton Ont \$11,898, Hamilton Drug Store Havelock Ont \$2,396, Hampton Pharmacy Hampton NB \$6,411, Harewood Western Drugs Nanaimo BC \$2,764, Harpers Pharmacy Nipawin Sask \$3,833, Harris Drugs Regina Sask \$4,306, Harris Drugs Limited North Bay Ont \$4,143, Harris Pharmacy Neepawa Man \$2,981, Haslehurst Big V Pharmacy Amherstburg Ont \$3,602, Hearn Pharmacy Yorkton Sask \$2,190, Hegans Pharmacy Melville Sask \$2,773, Henderson Drugs Ltd Calgary Alta \$2,453, Hendersons Drug Store Campbellton NB \$10,993, Hendersons Pharmacy Saskatchewan NB \$4,753, Henleys Pharmacy Oxford NS \$4,981, Henrys Pharmacy Limited Timmins Ont \$3,784, Hickeys Drug Store Chatham NB \$10,519, Higginbottom Sons Ltd Virden Man \$2,092, Hills Drug Store Portage la Prairie Man \$7,246, Hilltop Pharmacy White Rock BC \$3,494, Hoffmans Big V Pharmacy Windsor Ont \$2,658, Hogan Pharmacy Sarnia Ont \$4,349, Holroyd Drugs Ltd Grande Prairie Alta \$2,262, Hoopers Drug Store Toronto Ont \$2,424, Housman Drugs Innisfail Alta \$2,468, Hubbards Medical Centre Hubbards NS \$2,650, Hughes Drug Inc Charlottetown PEI \$11,164, Hunter River Pharmacy Hunter River PEI \$5,104, Hunters Drug Store Winnipeg Man \$2,152, Hunters Pharmacy Windsor Ont \$2,260, Huntsville Pharmacy Huntsville Ont \$6,458, Hutchins Pharmacy Annapolis Royal NS \$5,404, Huth Pharmacy Guelph Ont \$4,242, Inch Drugs Mt Dennis Limited Toronto Ont \$2,126, Ingersoll Pharmacy Ingersoll Ont \$4,799, Ingram Drugs Ltd Lloydminster Alta \$2,119, International Drug Mart Ottawa Ont \$2,576, Irelands Drug Store Trenton Ont \$9,189, Isness Drug Store Halifax NS \$2,474, J C Gould Drugs Toronto Ont \$2,021, J F Chiasson Drugs New Waterford NS \$9,105, J H Clark Pharmacy Chatham Ont \$2,127, J Lynch Pharmacy Peterborough Ont \$4,325, J M Moore Pharmacy Toronto Ont \$2,309, Jack Andrews Pharmacy Winnipeg Man \$2,817, Jacques Fortin Pharmacie St Leonard Que \$2,219, James Bay Pharmacy Victoria BC \$3,545, James Inrig Ltd Pictou Ont \$4,004, Jane Drugs Weston Ont \$2,925, Jas W Thomson Pharmacy Moose Jaw Sask \$2,298, John Cruickshank Enterprises Bedford NS \$5,528, Johnson Drug Store Perth NB \$5,578, Johnson Drugs Edmonton Alta \$3,851, Johnson Johnson Pharmacy Charlottetown PEI \$13,246, Johnsons Pharmacy Kenora Ont \$2,263, Johnston Drugs Ltd Brandon Man \$2,760, Johnston Phar-



## VETERANS AFFAIRS—Continued

macy Hastings Ont \$3,513, Johnstons Pharmacy Madoc Ont \$2,173, Jubilee Pharmacy Victoria BC \$5,084, Jury Lovell Limited Oshawa Ont \$4,156, K Mart Pharmacy Charlottetown PEI \$3,883, Moncton NB \$5,472, Saint John NB \$5,669 and Sydney NS \$3,819, Kassels Pharmacy Limited Toronto Ont \$3,698, Kawartha Pharmacy Peterborough Ont \$4,256, Keewatin Pharmacy Winnipeg Man \$2,802, Keith Donaldson Pharmacy Renfrew Ont \$3,374, Kemps Pharmacy Limited Ajax Ont \$6,169, Kennebecasis Drugs Rothesay NB \$4,270, Kennedy Pharmacy Corunna Ont \$2,084, Kennedys Pharmacy Niagara on the Lake Ont \$2,871, Kent Drugs Ltd Richibucto NB \$12,166, Kerry Drugs Killarney Man \$2,888, Kinburn Pharmacy Mahone Bay NS \$4,765, Kingside Pharmacy West Hill Ont \$4,794, Kipps Good Neighbour Drug Mart Kamloops BC \$4,258, Kirkland Pharmacy Kirkland Lake Ont \$5,220, Knights Pharmacy Penticton BC \$4,747, Knob Hill Pharmacy Scarborough Ont \$4,948, Knowlan Drugs Ltd Vancouver BC \$6,956, Kohlers Drug Store Hamilton Ont \$3,649, Kraumans Pharmacy Cobourg Ont \$3,087, Kripps Pharmacy Ltd Vancouver BC \$3,938, La Pharmacie Arichat NS \$3,242, La Pharmacie Caraque NB \$9,137, La Pharmacie T Deon Yarmouth NS \$5,986, Lac La Biche Drugs Ltd Lac La Biche Alta \$3,173, Lacroix Pharmacy Tisdale Sask \$3,409, Ladymith Drug Store Ladysmith BC \$3,491, Lakefield Pharmacy Lakefield Ont \$2,510, Lakeshore Pharmacy Limited Toronto Ont \$2,417, Lakeside Clinic Pharmacy Kelowna BC \$5,565, Lakeview Big V Pharmacy Windsor Ont \$2,728, Lambert Kipp Pharmacy Invermere BC \$3,253, Lambton Pharmacy Petrolia Ont \$2,376, Landis Pharmacy Toronto Ont \$5,712, Langers Pharmacy Scarborough Ont \$2,707, Langford Peoples Drug Mart Victoria BC \$3,422, Langford Pharmacy Limited Waterdown Ont \$2,126, Larters Pharmacy Montague PEI \$17,572, Larters Pharmacy Souris PEI \$8,521, Laughlin Drug Co Ltd Fredericton NB \$2,913, Lawrence Drug Company Limited Sault Ste Marie Ont \$2,651, Lawrence Plaza Pharmacy Toronto Ont \$2,398, Lawtons Drug Stores Halifax NS \$10,502, Lefko Drugs Downsview Ont \$3,181, Leger Drug Store Ltd Shediac NB \$3,060, Leonard Fysh Pharmacy Moose Jaw Sask \$8,481, Leonard Triangle Drugs Ltd Edmonton Alta \$23,151, Leslie Grove Pharmacy Toronto Ont \$2,211, Levys Drug Ltd Digby NS \$3,292, Lewis Drug Mart Welland Ont \$2,350, Lewis Pharmacy Perth NB \$5,195, Linkletters Drug Mart Summerside PEI \$5,108, Lipton Pharmacy Winnipeg Man \$2,212, Lloyds Pharmacy Prescott Ont \$2,678, Lo Cost Drugs Portage la Prairie Man \$3,012, Lo Presti Pharmacy Hamilton Ont \$6,939, Locks Prescriptions Pharmacy Chilliwack B C \$5,484, London Centre Drugs London Ont \$3,983, Lorraines Pharmacy Barrys Bay Ont \$4,539, Lothians Drug Store Kirkland Lake Ont \$4,000, Luders Pharmacy Limited St Catharines Ont \$2,126, Lunder Drugs Lunder Man \$3,875, Lynnwood Drugs Edmonton Alta 2,381, M Hines Pharmacy Ltd Kingston N S \$3,468, Mabon Drug Company Montague PEI \$15,632, Macafees Drugs Sussex N B \$5,119, MacDonalds Capital Drugs Ltd Sydney Mines N S \$2,045, MacDonalds Drugs Halifax N S \$3,281, MacDonalds Prescriptions Ltd Vancouver B C \$4,573, MacKay Pharmacy Dartmouth N S \$3,820, MacKay Pharmacy Halifax N S \$2,902, MacKays Pharmacy Bridgewater N S \$6,356, MacKenzie Pharmacy Ltd Westlock Alta \$2,686, MacKenzies Pharmacy Charlotte-town PEI \$10,964, MacKinnon Pharmacy Antigonish N S \$5,260, MacLarens Pharmacy Campbellford Ont \$4,918, MacMillan Pharmacy Calgary Alta \$7,363, MacTavish Pharmacy Dresden Ont \$2,266, Madills Pharmacy Meadow Lake Sask \$3,026, Main Drug Ltd Vancouver B C \$3,390, Main Drug Mart Toronto Ont \$4,086, Main Street Pharmacy Hamilton Ont \$3,728, Mandarin Drug Centre Vancouver B C \$2,094, Mannings Pharmacy Ltd Burford Ont \$3,821, Manns Prescriptions Duncan B C \$4,726, Maranda Pharmacy Sturgeon Falls Ont \$5,366, Marcel Ditulio Pharmacie Lachute Que \$2,261, Marchese Pharmacy Hamilton Ont \$5,212, Market Drugs Ltd Edmonton Alta \$6,182, Marshall Drugs Calgary Alta \$2,240, Martins Pharmacy Queens County N S \$3,114, Martins Pharmacy Virden Man \$2,203, Mather Bell Pharmacy Peter-

borough Ont \$3,099, Matheson Drug Co O'Leary PEI \$3,029, Mattawa Drugs Mattawa Ont \$3,620, Mayfair Drug Ltd Edmonton Alta \$3,659, McAuleys Big V Drug Mart Hamilton Ont \$8,941, McCall Davey Drugs Victoria B C \$5,334, McCalls Pharmacy Chatham Ont \$4,653, McCallums Drug Store Ltd Sydney N S \$4,637, McCoys Pharmacy Weyburn Sask \$2,002, McCues Clinic Prescriptions Richmond B C \$6,790, McCullough Drug Co S Boniface Man \$3,727, McDermotts Pharmacy Toronto Ont \$7,088, McDonalds Drugs Ltd Athabasca Alta \$2,532, McDougalls Pharmacy Kentville N S \$3,202, McGill Orme Ltd Victoria B C \$34,659, McGregors Pharmacy Regina Sask \$2,064, McIntyres Pharmacy St Marys Ont \$2,044, McKechnie Drugs Ltd Sundrie Alta \$2,414, McKennas Drug Store Antigonish N S \$6,589, McKenzies Pharmacy Wiarton Ont \$6,008, McLaren Western Drugs White Rock B C \$2,620, McMullans Pharmacy Downsview Ont \$3,122, McNeil Drug Store Halifax N S \$2,086, McQuinn Brothers Pharmacy Halifax N S \$2,888, McShane Shanks Pharmacy Smiths Falls Ont \$2,017, McVicar Pharmacy Sydney N S \$4,944, Medic Pharmacy The Pas Man \$3,609, Medical Arts Pharmacy Regina Sask \$5,191, Medical Arts Dispensary Ottawa Ont \$2,668, Medical Arts Pharmacy Cornwall Ont \$9,996, Medical Arts Pharmacy Kingston Ont \$3,455, Medical Arts Pharmacy Moncton N B \$7,595, Medical Centre Drugs Brandon Man \$3,227, Medical Centre Drugs Bracebridge Ont \$2,344, Medical Centre Drugs Scarborough Ont \$24,081, Medical Hall Drugs Stellarton N S \$4,261, Medical Hall Ltd Glace Bay N S \$11,849, Medical Pharmacy Charlottetown PEI \$13,776, Medical Pharmacy Prince Albert Sask \$6,914, Medical Pharmacy Smiths Falls Ont \$2,319, Meikleham Pharmacy Cambridge Ont \$3,744, Mercury Drugs Winnipeg Man \$2,211, Merrys Drug Lawrencetown N S \$3,091, Met Pharmacy Regina Sask \$2,387, Metro Drugs Winnipeg Man \$9,517, Meyers Drugs Winnipeg Man \$5,203, Michaud Medical Pharmacy Sudbury Ont \$4,494, Michel Bellerose Pharmacy Rawdon Que \$4,137, Mid Town Drug Store New Waterford N S \$20,871, Milan Pharmacy Windsor Ont \$2,107, Miller Earle Pharmacy Kingston Ont \$2,314, Minto Pharmacy Minto N B \$8,519, Mission Pharmacy Calgary Alta \$2,976, Moffitts Pharmacy Dartmouth N S \$6,715, Moffitts Pharmacy Regina Sask \$4,309, Moran Pharmacy Mount Forest Ont \$2,538, Morrison Drugs Ltd Calgary Alta \$2,286, Morrrows Pharmacy Melita Man \$3,268, Moxons Drug Store Truro N S \$4,615, Muirs Drugs Winnipeg Man \$3,121, Mulvihill Pharmacy Pembroke Ont \$5,272, Murphys Drug Winnipeg Man \$2,130, Myros Pharmacy Ltd Edmonton Alta \$3,620, Nault Pharmacy Maniwaki Que \$3,517, Nelson Pharmacy Ridgetown Ont \$3,046, Nevers Pharmacy North York Ont \$3,238, New Medical Hall Pharmacy North Sydney N S \$6,444, Newmarket Drugs Newmarket Ont \$2,170, Newnham Shipp Ltd Woodstock N B \$8,220, Niagara Drug St Catharines Ont \$6,766, Nieman Pharmacy Winnipeg Man \$6,974, Nolan Drugs Ltd Pharmacie Andre Lariviere et Roger Thibault Lachute Que \$2,736, Pharmacie J P Clermont et M Courchesne Magog Que \$3,429, Pharmacie Picard Engr Hull Que \$3,810, Pharmacie Place Laurier Ste Foy Que \$2,206, Pharmacie R Bonin et M Lahaye Causapsal Que \$2,613, Pharmacie Richmond Richmond Que \$2,144, Pharmacie Roger Blanchet St Pascal Que \$6,171, Pharmacie Roy Danville Que \$2,057, Pharmacie Shippegan Shippegan NB \$18,278, Pharmacie Tracadie Tracadie NB \$5,793, Pharmacie Yves Garipey Iles de la Madeleine Que \$4,285, Pharmeng Corporation Limited Agincourt Ont \$8,172, Phils Pharmacy Vancouver BC \$2,515, Pier Discount Drug Store Sydney NS \$4,283, Pierrette Dallaire Pharmacie St Jerome Que \$2,439, Pinders Pharmacy Regina Sask \$4,811, Pinders Pharmacy Saskatoon Sask \$6,613, Pinedale Park Pharmacy Halifax NS \$3,512, Plaza Drugs Winnipeg Man \$2,667, Pollard Pharmacy Parry Sound Ont \$2,790, Polletts Argule Pharmacy Sydney N S \$2,866, Polletts Pharmacy Sydney NS \$16,801, Pollock William Pharmacy Kitchener Ont \$2,870, Ponds Big V Pharmacy Windsor Ont \$3,277, Port Credit Pharmacy Ltd Port Credit Ont \$2,084, Port Elgin Pharmacy Port Elgin NB \$7,005, Portage Pharmacy

## VETERANS AFFAIRS—Continued

Portage la Prairie Man \$2,336, Potter Shaw Limited St Catharines Ont \$13,204, Poullains Pharmacy Stellarton NS \$3,772, Prescription Centre Sault Ste Marie Ont \$4,757, Prescription Saver Pharmacy Niagara Falls Ont \$2,406, Preston Pharmacy Preston Ont \$2,732, Princess Drugs Calgary Alta \$3,803, Pugsleys Pharmacy Amherst NS \$13,221, Qualicum Pharmacy Qualicum Beach BC \$4,053, Quinns Pharmacy Swift Current Sask \$2,520, Quinns Pharmacy Lindsay Ont \$6,628, R A Freeman Ltd Inverness NS \$12,312, R T Cavanagh Pharmacy Ltd Blind River Ont \$2,643, R W Obriens Pharmacy Pugwash NS \$2,331, Ramsay Drugs Oakville Ont \$3,572, Raxlen Pharmacy Toronto Ont \$10,345, Raymond Breau Ltd Edmundston NB \$4,898, Ready Drugs Salmon Arm BC \$5,050, Reavies Pharmacy Russell Man \$2,595, Reddin Bros Charlottetown PEI \$6,260, Reddings Pharmacy Ltd Saint John NB \$12,621, Regent Park Pharmacy Winnipeg Man \$4,360, Reid Tamblin Limited Hamilton Ont \$3,484, Renaud Lorrain et Lorrain Buckingham Que \$3,129, Retters Pharmacy Montreal Que \$3,105, Rexall Drug Mart Kentville NS \$3,384, Rexdale Pharmacy Melfort Sask \$3,022, Riects Pharmacy Goderich Ont \$2,500, Riggan Pharmacy London Ont \$3,898, Riverside Big V Pharmacy Windsor Ont \$2,200, Robert Girard Pharmacie Montreal Que \$4,919, Roberts Drugs Transcona Man \$2,415, Robins Pharmacy Newmarket Ont \$2,522, Robinsons Drug Store Espanola Ont \$2,684, Ross Drug Co Fredericton NB \$13,061, Ross Pharmacy Angus Ont \$3,773, Roulstons Pharmacy Simcoe Ont \$7,534, Roussel Pharmacy Inc Tracadie NB \$8,015, Rowan Drugs Pembroke Ont \$3,779, Royal Oak Pharmacy Victoria BC \$2,762, Ruddock Pharmacy Swan River Man \$6,495, Russells Pharmacy Hamilton Ont \$2,088, Rutland Pharmacy Kelowna BC \$4,136, Ruttles Pharmacy Ltd Welland Ont \$2,343, Ryans Pharmacy Ltd Nackawick NB \$2,355, Safeguard Drugs Toronto Ont \$3,130, Salisbury Pharmacy Salisbury NB \$2,422, Samms Pharmacy Toronto Ont \$5,144, San Pharmacy Hamilton Ont \$3,071, Sanders Pharmacy Carman Man \$3,875, Saskatoon Medical Arts Pharmacy Saskatoon Sask \$5,685, Sav in Discount Yonge Limited Toronto Ont \$2,690, Scanlons Pharmacy Brighton Ont \$2,398, Schmidt Dickey Pharmacy Kitchener Ont \$2,539, Scotia Drug Center Ltd Halifax NS \$6,946, Scotts Drug Store Chatham NB \$15,622, Seales Drug Store Swan River Man \$4,610, Seaview Pharmacy Sooke BC \$2,827, Seaway Valley Pharmacy Kemptville Ont \$2,827, Seaway Valley Pharmacy Morrisburg Ont \$2,084, Selicks Drugs Ltd Saint John NB \$7,993, Selkirk Pharmacy Selkirk Man \$2,774, Seminole Big V Pharmacy Windsor Ont \$4,041, SENTRY Drugs Kingston Ont \$2,286, SENTRY Drugs Sarnia Ont \$2,471, Sertons Drug Store Sydney Mines N S \$5,623, Service Pharmacy Moose Jaw Sask \$3,686, Service United Drugs Vancouver BC \$4,178, Seymour Pharmacy Campbell River BC \$3,203, Sharma Drugs Carmanville Nfld \$2,549, Sharps Drug Store Sussex N B \$6,711, Sheppards Pharmacy Victoria BC \$2,075, Shoppers Drug Mart: Belleville Ont \$2,112; Trenton Ont \$3,507; Bathurst NB \$6,107; Charlottetown PEI \$9,300 Dartmouth NS \$3,969; Duncan BC \$4,954; Edmundston NB \$2,919; Glace Bay NS \$15,155; Grand Falls NB \$5,518; London Ont \$5,933; Nanaimo BC \$7,284; Nashwaaksis NB \$2,867; New Glasgow NS \$3,567; Newcastle NB \$4,898; Penticton BC \$3,203; Summerside PEI \$2,649; Sydney NS \$9,091; Toronto Ont \$98,544; Victoria BC \$15,452; Winnipeg Man \$2,663; Woodstock NB \$2,177; Yarmouth NS \$6,121; Moncton NB \$17,214; Saint John NB \$39,198; Osoyoos BC \$6,398 and Vancouver BC \$7,555, Shoppers Drug World Edmonton Alta \$5,667, Shoppers Economy Drugs Winnipeg Man \$7,243, Shubenacadie Drug Shubenacadie NS \$5,495, Sidney Pharmacy Sidney BC \$8,435, Sills Drugs Ltd Nananee Ont \$2,843, Simmons Drug Store Trenton Ont \$3,306, Simpsons Chemist Toronto Ont \$6,497, Sinclair Pharmacy Stratford Ont \$4,471, Skyway Pharmacy Burlington Ont \$2,829, Smallman Pharmacy Haleybury Ont \$2,793, Smith and Smith Pharmacy Peterborough Ont \$5,218, Smith Drugs Ltd Bath NB \$44,960, Smith Harvey C Drugs Brantford Ont \$2,727, Solarski Pharmacy Toronto Ont

\$2,206, Spence and Haist Pharmacy Welland Ont \$3,453, Spirit River Drug Ltd Spirit River Alta \$2,074, St Anne Clinic Facilities St Anne Man \$2,041, St George Pharmacy St George NB \$8,137, St Lawrence Cottage Hospital St Lawrence Nfld \$6,381, St Lawrence Pharmacy St Lawrence Nfld \$3,151, St Marys Drugs Incorporated Toronto Ont \$17,094, St Peters Drugs St Peters NS \$3,700, Stapleford Pharmacy Regina Sask \$2,448, Stathams Pharmacy Kingsville Ont \$2,802, Steads Pharmacy Charlottetown PEI \$17,338, Steeltown Pharmacy Trenton NS \$3,930, Stettler Drugs Ltd Stettler Alta \$2,536, Stitts Drugs Dauphin Man \$4,306, Stones Drug Store Baddeck NS \$3,720, Stonewall Pharmacy Stonewall Man \$3,863, Stoney Creek Pharmacy Stoney Creek Ont \$2,374, Straders IDA Pharmacy Toronto Ont \$3,082, Stuart Ellis Pharmacy Ltd Collingwood Ont \$10,348, Stubbs Pharmacy Lethbridge Alta \$2,443, Suburban Drug Ltd Edmonton Alta \$2,332, Sullivans Pharmacy Peterborough Ont \$2,965, Summerland Pharmacy Summerland BC \$3,150, Sundridge Pharmacy Sundridge Ont \$2,528, Sunnybrook Medical Centre Toronto Ont \$77,246, Sunnyside Pharmacy Bedford NS \$6,770, Super Save Drug Mart Windsor NS \$3,556, Super X Drugs Toronto Ont \$12,488, Surette Drug Ltd Shediac NB \$7, 456, Sutherland Pharmacy Hamilton Ont \$2,865, Sutherland Pharmacy St Catharines Ont \$2,503, Sylvestre Pharmacy Lindsay Ont \$3,198, T Eaton Co Ltd Winnipeg Man \$2,792, Talbot Pharmacy Winnipeg Man \$4,975, Tamblin Drug Mart Kamloops BC \$2,531, Tamblin Drug Mart Toronto Ont \$10,764, Tamblins Pharmacy Cornwall Ont \$2,517, Tarr Brooks Pharmacy London Ont \$5,412, Teasels Drug Store Picton Ont \$4,235, Tech Drug Mart Vancouver BC \$2,609, Terrace Hill Pharmacy Brantford Ont \$3,422, Terris Pharmacy Ltd Amherst NS \$5,457, The Clinic Pharmacy Ltd Peterborough Ont \$6,274, The Corner Drug Store Sackville NB \$6,656, The Pharmacy Shoppe Toronto Ont \$3,803, Theatre Pharmacy St John's Nfld \$3,116, Thompsons Drug Store Ltd Shelburne NS \$3,272, Thompsons Pharmacy Hamilton Ont \$2,791, Thorburns Drug Store Ltd Niagara Falls Ont \$4,226, Thriftway Pharmacy Ltd Lethbridge Alta \$4,336, Tilley's Pharmacy Kenora Ont \$2,785, Timberlea Pharmacy Halifax NS \$2,082, Top Drug Mart Belleville Ont \$2,433, Top Drug Mart Toronto Ont \$24,958, Towers Drugs Winnipeg Man \$4,425, Towers Pharmacy Toronto Ont \$16,609, Town Drug Mart Huntsville Ont \$3,763, Trail Drug Company Ltd Trail BC \$3,531, Trans Canada Drugs St John's Nfld \$4,084, Trasks Drug Store Yarmouth NS \$16,132, United Nations Pharmacy Montreal Que \$2,153, Valley Drug Mart Middleton NS \$7,351, Van War Drugs Ltd Edmundston NB \$2,337, Vance Pharmacy Wingham Ont \$2,605, Vanguard Discount Pharmacy Agincourt Ont \$3,234, Vans Prescription Service Ltd Toronto Ont \$4,535, Vaskos Pharmacy Ltd Welland Ont \$3,238, Veniot Pharmacy Ltd Bathurst NB \$7,908, Veterans Administration Washington DC USA \$9,916, Victoria Park Pharmacy Scarborough Ont \$2,399, Village Pharmacy Bobcaygeon Ont \$3,148, Village Pharmacy Lakefield Ont \$2,075, Wabana Drugs Bell Island Nfld \$6,345, Waites Pharmacy Ltd Summerside PEI \$19,730, Waites Rexall Pharmacy Summerside PEI \$2,649, Walkers Drug Ltd Wetaskiwin Alta \$2,574, Wallace's Drug Store Nananee Ont \$4,202, Warden Pharmacy Scarborough Ont \$2,723, Wardropes Drug Store Springhill NS \$10,022, Warks Pharmacy Brockville Ont \$2,192, Wassons Pharmacy Saint John NB \$22,565, Watsons Pharmacy St Stephen NB \$6,556, Watsons Drugs Limited Port Hope Ont \$3,448, Welsfords Drugs Saint John NB \$11,993, West Elgin Pharmacy West Lorne Ont \$2,446, West Hill Pharmacy West Hill Ont \$5,663, Western Pharmacy Ltd Edmonton Alta \$2,186, Westminster Pharmacy New Westminster BC \$7,279, Westown Big V Pharmacy Windsor Ont \$2,007, Westview Drugs Ltd Powell River BC \$3,342, Wexford Heights Pharmacy Scarborough Ont \$2,351, Weymouth Drug Store Weymouth NS \$8,037, Whitbourne Pharmacy Whitbourne Nfld \$7,247, White Cross Pharmacy Moose Jaw Sask \$3,121, White Cross Pharmacy Halifax NS \$2,082, Whites Drug Store Swan River Man \$5,083, Whites Pharmacy



**VETERANS AFFAIRS—Concluded**

Newcastle NB \$13,192, Whites Pharmacy Limited Parry Sound Ont \$2,652, Whitfield Drugs Souris Man \$6,617, Whitfield Drugs Limited Elmvalle Ont \$2,411, Williams Pharmacy Brantford Ont \$2,534, Wilmer Rowe Pharmacy North Bay Ont \$7,703, Wilsons Pharmacy Berwick NS \$7,198, Wilton Pharmacy London Ont \$2,100, Withrows Drug Store Halifax NS \$4,039, Wood Pharmacy Ltd Lockport NS \$9,245, Woodchester Drug Mart Mississauga Ont \$3,434, Woodgreen Drugs Toronto Ont \$8,841, Woodlands Drug Store Courtenay BC \$4,064, Woodlawn Pharmacy Dartmouth NS \$4,118, Woods Pharmacy Moose Jaw Sask \$3,975, Woodside Pharmacy Dartmouth NS \$5,406, Woodward Stores Ltd Edmonton Alta \$10,626, Woodward Stores Prescriptions Ltd Vancouver BC \$6,054, Woodwards Pharmacy Windsor NS \$4,965, Woolco Pharmacy Cornwall Ont \$3,919, Woolco Pharmacy Saint John NB \$4,118, Woolco Pharmacy Sydney NS \$6,301, Woolco Pharmacy Sydney River NS \$5,599, Woolworth Pharmacy St John's Nfld \$2,824, Wrights Pharmacy Moosomin Sask \$4,345, Wrights Pharmacy Whitewood Sask \$5,444, Wrights Drug Ltd Picton Ont \$7,585, Wrights Pharmacy Ltd Parrsboro NS \$6,964, Yee Pharmacy Windsor Ont \$4,298, York Downs Pharmacy Downsview Ont \$2,210, York Super Pharmacy Cobourg Ont \$2,030, Youngs Pharmacy Old Perlican Nfld \$5,879, Your Pharmacy Moncton NB \$3,500, Yurek Pharmacy St Thomas Ont \$4,854, Zellers Limited Summerside PEI \$2,342, Zellers Pharmacy Toronto Ont \$7,561, Zenuks Pharmacy Porcupine Plain Sask \$2,853.

*Printing Services \$70,045*—Government of Canada—Supply and Services—Canadian Government Printing Bureau Ottawa Ont \$53,586; Hull Que \$12,146; Saskatoon Sask \$2,297 and Vancouver BC \$2,016.

*Prosthetic Services \$1,244,323*—Department of Health and Social Security Blackpool England \$3,833, Government of Canada—National Health and Welfare Toronto Ont \$1,213,899, Veterans Administration Washington DC USA \$10,564.

*Protection Services \$1,369,460*—Canadian Corps of Commissioners Calgary Alta \$121,206; Edmonton Alta \$29,597; Halifax NS \$142,117; London Ont \$351,626; Montreal Que \$514,524; Ottawa Ont \$88,828; Saskatoon Sask \$24,536; St John's Nfld \$15,152 and Winnipeg Man \$81,624.

*Special Duty Nurses \$131,358*—E Appleby Montreal Que \$10,854, H Belanger Lachine Que \$9,990, E Chabot Montreal Que \$8,748,

Comcare Ltd London Ont \$6,110, C Duhamel Montreal Que \$2,430, M Dupont Longueuil Que \$2,652, C Franck Montreal Que \$3,250, S Libby St Lambert Que \$4,995, D MacArthur Montreal Que \$2,808, A R MacDonald Halifax NS \$2,084, M MacEachern Halifax NS \$2,538, G Perreault Montreal Que \$2,268.

*Staff Courses \$112,884.*

*Steam Heat Services \$23,423*—Government of Canada—Department of Public Works Ottawa Ont \$10,268, The University of Alberta Edmonton Alta \$13,155.

*University Staff Consultants \$72,016*—D Belanger Montreal Que \$3,120, University of Western Ontario London Ont \$38,499.

*Surveyors Services \$3,748.*

*Legal Services \$3,358.*

*Service Charges \$503,515*—Government of Canada—Department of Supply and Services—Supply Operation Ottawa Ont \$493,515, Manitoba X-Ray Administration Winnipeg Man \$10,000.

*Other Types of Services \$190,822.*

**VETERANS LAND ADMINISTRATION PROGRAM**

*Data Processing Services \$119,761*—Government of Canada—Supply and Services Ottawa Ont \$119,761.

*Legal Services \$61,177*—Cameron and Ord Belleville Ont \$2,400, D P Large Charlottetown PEI \$2,069.

*Printing Services \$22,081*—Government of Canada—Supply and Services Ottawa Ont \$21,408.

*Staff Courses and Convention Fees \$10,756*—Government of Canada—Public Service Commission Ottawa Ont \$8,392.

*Other Types of Services \$10,214.*

# SECTION 32

**1976-77  
PUBLIC ACCOUNTS**

**Construction and Acquisition  
of Land,  
Buildings and Equipment and  
Machinery and Equipment  
(including firm price contracts)**

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## CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
(f) Final payment					
<b>AGRICULTURE</b>					
<b>RESEARCH PROGRAM</b>					
<i>Alberta</i>					
Lethbridge—					
Contract:					
*Poole Construction Ltd					
Construction of office laboratory building.....	22,721,320	1974-75	7,380,000	6,249,181	22,607,070
*Western Industrial Contractors Ltd					
Water and sewers for Lethbridge office laboratory .....	558,587	1973-74	2,000	704	508,284
*Russel and Needham					
Architectural and Engineering consultant					
Lethbridge office laboratory .....	936,221	1972-73	118,000	90,476	817,844
<i>Nova Scotia—</i>					
Kentville—					
Contract:					
*Leslie R Fairn and Associates Ltd					
Architectural and Engineering Consultant					
Kentville office laboratory .....	1,111,651	1974-75	320,000	260,934	456,071
<i>Ontario</i>					
Ottawa—					
Contract:					
*R J Nicholl Construction Ltd					
Renovation of Rooms 4032-34-36					
K W Neatby Building-Central Experimental Farm .....	160,947	1976-77	150,000	160,947	160,947
<b>HEALTH OF ANIMALS PROGRAM</b>					
<i>Quebec</i>					
Grosse Ile—					
Contract:					
Covex Inc					
Grosse Ile Harbour repairs .....	310,562	1976-77	354,000	310,562	310,562(f)
<i>Saskatchewan</i>					
Saskatoon—					
Contract:					
*Cana Construction					
Construction of animal pathology lab .....	2,889,672	1974-75	2,000	2,042	2,889,672(f)
<b>PRODUCTION AND MARKETING PROGRAM</b>					
<i>Alberta</i>					
Niska—					
Contract:					
*Pentagon Industries Ltd					
Construction of swine test station .....	414,860	1976-77	265,000	218,745	218,745
<b>CANADIAN GRAIN COMMISSION</b>					
<i>British Columbia</i>					
Prince Rupert—					
Contract:					
*H B Contracting Ltd					
Install hydrant system at government elevator .....	156,034	1976-77	180,000	156,034	156,034(f)
Canadian National Railways					
Upgrade and expand railway track at government elevator .....	626,000	1976-77	400,000	470,298	470,298
<b>COMMUNICATIONS</b>					
<i>Ontario</i>					
Shirleys Bay—					
Contract:					
*Calor Mechanical Limited					
Site services .....	1,576,576	1975-76	945,176	945,176	1,576,576
*Coady Construction Limited					
Office alterations .....	159,163	1976-77	135,808	135,808	135,808
*Domcat Construction Limited					
Additional Office Area 8, Building No 34 Phase II .....	323,259	1973-74	2,718	2,718	323,259
Renovations central heating plant .....	1,350,410	1975-76	194,483	194,483	1,349,617
*Vanson Construction Limited					
Water supply connection to Regional System .....	230,880	1975-76	74,092	74,092	230,880

\* Awarded through Public Works



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT</b>					
<i>Newfoundland</i>					
Bartlett's Harbour—					
Contract:					
*Floyd's Construction Co Ltd					
Wharf reconstruction and extension .....	132,499	1976-77		41,244	45,368
Burgeo—					
Contract:					
*Avalon Construction & Engineering Ltd					
Longliner wharf and haulout .....	324,750	1976-77		298,215	313,126
Cape Broyle—					
Contract:					
*Power Construction Ltd					
Wharf repairs .....	111,863	1976-77		111,863	111,863(f)
Fortune—					
Contract:					
**CCM Construction (Nfld) Ltd					
Breakwater reconstruction .....	646,820	1975-76		345,586	635,664
Hearts Content—					
Contract:					
*Gid Sacrey Ltd					
Wharf extension .....	112,666	1976-77		73,976	77,675
Hermitage—					
Contract:					
*Avalon Construction & Engineering Ltd					
Repairs fishermen's wharf and longliner wharf .....	157,315	1976-77		157,315	157,315(f)
Herring Neck—					
Contract:					
*Power Construction Ltd					
Wharf reconstruction .....	210,038	1975-76		49,748	210,038(f)
Lark Harbour—					
Contract:					
*Power Construction Ltd					
Wharf repairs and extension .....	164,710	1976-77		69,289	83,253
Musgrove Harbour—					
Contract:					
*Grant Engineering Ltd					
Harbour improvements .....	175,825	1976-77		153,799	161,489
Nippers Harbour—					
Contract:					
*Hynes Construction Co					
Longliner wharf repairs .....	122,474	1976-77		81,665	85,748
Port aux Choix—					
Contract:					
*Floyd's Construction Co Ltd					
Fish landing wharf .....	136,829	1975-76		74,779	136,829(f)
Rocky Harbour—					
Contract:					
*Twillingate Construction Ltd					
Wharf reconstruction and canopy .....	154,588	1976-77			
St John's—					
Contract:					
*Beck Construction Ltd & J W Lindsay Enterprises					
Concrete structure and superstructure concrete block NEC .....	3,103,120	1975-76		2,047,530	3,144,040
*CCM Construction (Nfld) Ltd					
New magnetic observatory equipment building NEC .....	120,012	1975-76			120,012(f)
*Collovin Bros Construction Co Ltd					
A E M Centre Block, NEC .....	6,693,734	1976-77		1,918,568	2,014,496
*Lundrigans Concrete					
Substructure and superstructure concrete block NEC .....	462,616	1975-76		194,053	462,616(f)
*McNamara Corp of Nfld Ltd					
Site utilities, NEC .....	2,259,935	1975-76		1,387,304	2,355,228
*G & H Steel Service Quebec Ltd					
Supply of reinforced steel, NEC .....	418,214	1975-76		418,214	418,214(f)
St Shotts—					
Contract:					
*Gid Sacrey Ltd					
Wharf repairs and extension .....	231,515	1976-77		81,887	85,981
Ship Cove (Cape Onion)—					
Contract:					
*Power Construction Ltd					
Wharf repairs .....	100,550	1976-77		22,950	24,098

\*Awarded through Public Works

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT—Continued</b>					
<i>Newfoundland—Concluded</i>					
Southern Harbour— Contract: *Hynes Construction Co					
Wharf .....	349,440	1976-77		296,128	310,935
Trout River— Contract: *Marine Construction Ltd					
Dredging .....	125,250	1976-77		59,327	65,260
<i>Labrador</i>					
Black Tickle— Contract: *Gid Sacrey Ltd					
Wharf .....	206,895	1975-76		137,326	195,327
Davis Inlet— Contract: *Gid Sacrey Ltd					
Wharf .....	165,279	1975-76		131,679	165,279(f)
<i>Prince Edward Island</i>					
Alberton— Contract: *Morrison & MacRae Ltd					
Wharf and fill area .....	233,532	1976-77		152,386	167,625
Beach Point— Contract: *Morrison & MacRae Ltd					
Harbour improvements stage 2 .....	203,475	1975-76		18,686	203,475(f)
Skinner's Pond— Contract: *Northumberland Construction Ltd					
Reconstruction of west breakwater .....	142,931	1974-75			142,931(f)
<i>Nova Scotia—</i>					
Cape Sable Island— Contract: *Beaver Marine Ltd					
New fishing harbour (West Head) .....	2,707,577	1974-75		160,782	2,707,577(f)
Dartmouth— Contract: *Cannon Construction Ltd					
Salt water supply system B10 .....	178,690	1976-77		55,790	58,579
*Croft Metal Products Ltd					
Aluminum windows and doors, B10 .....	129,685	1975-76		58,200	130,620
*Dunn Products Ltd					
Moveable partitions B10 .....	102,378	1975-76		95,445	95,445
*Enheat Ltd					
Reinforced steel, B10 .....	149,315	1976-77		4,860	148,636
*Eastern Elevator Services Ltd					
Elevators, B10 .....	168,583	1975-76		20,210	177,867
*Fundy Construction Co Ltd					
New west lab block completion B10 .....	1,827,999	1975-76		1,525,663	1,735,197
*DC Mechions Construction Ltd					
Solar control system, B10 .....	103,529	1975-76			103,529(f)
*Seaport Contractors Ltd					
Site roads, car park and services B10 .....	191,876	1975-76		19,365	191,876(f)
*Sigma Construction Ltd					
New south lab wing B10 .....	929,722	1976-77		830,325	871,841
New west lab block structure B10 .....	631,190	1975-76			631,190(f)
*Stewiacke Construction Ltd					
Site electrical service B10 .....	103,836	1976-77		81,736	85,823
New sewage treatment facility, B10 .....	304,434	1975-76		15,458	304,434(f)
Dingwall— Contract: *Lloyd G Smith					
Construction of new wharf .....	101,100	1976		101,100	101,100
Hampton— Contract: *Owen Davis Trucking Ltd					
Place armour stone .....	107,725	1976-77		107,725	107,725(f)

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT—Continued</b>					
<i>Nova Scotia—Concluded</i>					
Margettsville (Annapolis County)— Contract:					
*Welton Construction Ltd Wharf improvements .....	107,464	1976-77		107,464	107,464(f)
Meteghan— Contract:					
*Beaver Marine Ltd Dredging Phase I .....	134,010	1976-77		117,107	122,962
*McNamara Corp of Nfld Ltd Dredging Phase II .....	1,170,634	1976-77		1,170,634	1,170,634(f)
Wharf and breakwater .....	1,205,000	1976		1,205,400	1,205,400
New Edinburg— Contract:					
*B & M Comeau Construction Co Ltd Wharf repairs .....	135,521	1976-77		135,521	135,521(f)
New Haven— Contract:					
*Owen Davis Trucking Ltd Armour stone reconstruction .....	165,000	1976-77		165,000	165,000(f)
Pictou (Pictou Landing)— Contract:					
*McNamara Corp of Nfld Ltd Replace burnt wharf .....	140,552	1976-77		140,552	140,552(f)
Pinkney's Point— Contract:					
*Woodlawn Construction Ltd Wharf .....	318,365	1976-77		260,155	273,163
Sydney— Contract:					
*Celtic Construction Ltd Fish inspection laboratory .....	1,295,410	1976-77		96,960	101,808
Yarmouth— Contract:					
*Boyd & Garland Construction Ltd Fisheries inspection laboratory .....	878,188	1975-76		93,709	878,188(f)
<i>New Brunswick</i>					
Back Bay— Contract:					
*Stanley Reid Construction Wharf reconstruction .....	206,593	1976-77		144,186	151,395
Cape Bald— Contract:					
*Seaboard Development Ltd Breakwater extension .....	130,128	1976-77		130,128	130,128(f)
Cape Tormentine— Contract:					
*Seaboard Development Ltd Wharf extension Phase I .....	156,026	1976-77		156,026	156,026(f)
Caraget— Contract:					
*Harbour Development Ltd Channel and harbour dredging .....	136,360	1976-77			
Lameque— Contract:					
*L B Foster Harbour improvements .....	446,000	1976		8,800	8,800
Leonardville— Contract:					
*Fundy Contractors Ltd Wharf repairs .....	110,938	1976-77		77,498	81,373
St Andrews— Contract:					
*Seldon Smith To install fire alarm system Biological Station .....	29,195	1976		29,195	29,195
Seal Cove (Grand Manan)— Contract:					
*Seaboard Development Ltd Harbour improvements .....	352,274	1975-76		2,505	352,274(f)

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT—Continued</b>					
<i>New Brunswick—Concluded</i>					
Shippegan—					
Contract:					
*Diamond Construction (1961) Ltd					
Harbour improvement Phase I .....	123,980	1976-77		123,980	123,980(f)
*Gionet Construction Ltd					
Harbour improvement Phase I, concrete paving .....	223,725	1976-77		33,199	34,859
*Verreault Navigation Inc					
Dredging .....	388,000				
Pinkney's Point—					
Contract:					
*Woodlawn Construction Ltd					
Wharf .....	318,365	1976-77		260,155	273,163
Val Comeau—					
Contract:					
*Verreault Navigation Inc					
Dredging .....	225,262	1976-77		225,262	225,262 (f)
Stonehaven—					
Contract:					
*Comeau & Savoie Construction					
Wharf repairs .....	108,657	1976-77		78,445	82,367
<i>Quebec</i>					
Blanc Sablon—					
Contract:					
*Quebec Engineering Ltd					
Fishing wharf .....	857,225	1976-77		198,768	208,706
Gascon, Ruisseau and Chapados—					
Contract:					
*Construction Jean & Robert Ltee					
Hibernation park and launching ramp .....	272,538	1976-77		164,365	180,801
Cloridorme—					
Contract:					
*Bisson Construction Inc					
Extension to protection .....	102,344	1976-77		102,344	109,839
*Simard-Beaudry Inc					
Harbour improvements Phase II .....	900,693	1976-77		838,825	880,766
Etang du Nord—					
Contract:					
*Construction Edec Inc					
Extension to fishing wharf .....	198,949	1976-77		198,949	198,949(f)
Grande Riviere—					
Contract:					
*Simard-Beaudry Inc					
Fishing wharf .....	4,009,755	1973-74		85,812	4,009,755
Hull—					
Contract:					
*Duroc Enterprises Inc					
Alterations at Place Vincent Massey .....	178,751	1976-77		178,751	178,751(f)
Ile d'Entrée—					
Contract:					
*Adera Construction Inc					
Harbour improvement .....	751,521	1976-77		382,004	401,104
*Fernand Landry					
Wharf repairs and launching ramp .....	115,985	1975-76		9,200	115,985(f)
Millerand—					
Contract:					
*Turgo Construction					
Fishing harbour .....	2,873,892	1974-75		391,162	2,761,501
Newport Point—					
Contract:					
*Construction Edec Inc					
New fishing wharf .....	787,770	1976-77		110,518	116,044
Percé—					
Contract:					
*Construction Jean & Robert Ltee					
Harbour repairs Phase I .....	130,663	1975-76		111,933	130,663(f)
Rivière-au-Renard—					
Contract:					
*Quebec Engineering Ltd					
Fishing wharf .....	3,767,357	1974-75		83,180	3,767,357(f)

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT—Continued</b>					
<i>Ontario</i>					
Meaford—					
Contract:					
*E C King					
New western breakwater .....	152,250	1976-77		152,250	152,250(f)
*Ontario Construction Co					
Repairs to east pier .....	147,841	1975-76		147,841	147,841(f)
Ottawa—					
Contract:					
*Crismar Enterprises Ltd					
Fisheries test kitchen modifications—National Capital Commission					
Building .....	167,803	1975-76		7,471	167,803(f)
Pembroke—					
Contract:					
*Riverside Marine & Dredging Co					
Dredging at Pembroke Civic Marina .....	117,500	1975-76		16,497	117,500(f)
Port Dover—					
Contract:					
*Kast Concrete Ltd					
Site services, east basin .....	187,186	1976-77		69,747	69,747
*Birmingham Construction Co					
Harbour improvements east basin .....	163,089	1975-76		48,714	163,089(f)
Sault Ste Marie—					
Contract:					
*Hot Pack (Canada) Ltd					
Installation Environment rooms .....	421,211	1975-76		19,790	421,211(f)
*Newman Bros Co Ltd					
Annex building alterations .....	194,651	1975-76		13,711	194,651(f)
*Acme Building and Construction Ltd					
Building enclosure and completion .....	6,241,539	1973-74		500	6,241,539(f)
Toronto—					
Contract:					
*Peacock Contracting Ltd					
Stone projection Stage I, Bluffers Park Marina .....	280,109	1976-77		280,109	280,109(f)
Wheatley—					
Contract:					
*Dean Construction Co Ltd					
Harbour expansion Phase I .....	806,883	1976-77		152,545	811,763
*McQueen Marine Ltd					
Harbour expansion Phase II—navigation dredging .....	290,000	1976-77		257,617	327,498
<i>Manitoba</i>					
Gimli—					
Contract:					
*Skyline Steel Co Ltd					
Wharf renewal .....	101,331	1977		103,863	103,863
Gull Harbour—					
Contract:					
*Pile Foundations Ltd					
Wharf reconstruction shore end .....	126,497	1976-77		126,497	126,497(f)
<i>Alberta</i>					
Faust—					
Contract:					
*Poole Construction Ltd					
Wharf reconstruction .....	153,724	1976-77		153,724	153,724(f)
<i>British Columbia</i>					
Adulet—					
Contract:					
*Gibson Contracting Ltd					
Approach and float extension .....	41,950	1976-77		40,796	40,796
Alaskan Wildlife Area—					
Contract:					
*Skipper Construction Ltd					
Alterations to office accommodation .....	7,105	1976		7,105	7,105(f)
Bella Bella (Marlin's Cove)—					
Contract:					
*Minette Bay Marina Ltd					
Approach replacements .....	60,650	1976-77		58,550	61,477
Bella Coola—					
Contract:					
*Lakeview Cartage Ltd					
Breakwater construction .....	227,350	1976-77		223,745	246,119
Bidwell Bay—					
Contract:					
*Ed Sawchuck Co					
Breakwater repair .....	24,740	1976-77		24,740	24,740(f)

\*Awarded through Public Works



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT—Continued</b>					
<i>British Columbia—Continued</i>					
Campbell River—					
Contract:					
*Greenlees Piledriving Co Ltd					
Breakwater improvements .....	302,605	1976-77		278,048	291,950
Chase—					
Contract:					
*Ed Sawchuck Contracting Co Ltd					
Float repair .....	12,956	1976-77		12,956	12,956(f)
Church House—					
Contract:					
*Kennedy Contracting & Crane Rentals					
Approach and float repairs .....	10,371	1976-77		10,371	10,371(f)
Deep Bay—					
Contract:					
*Sawchuck Piledriving Ltd					
Boat grid and fire protection system .....	9,100	1976-77		9,100	9,100
*Way-Mar Enterprises Ltd					
Electrical installation .....	20,840	1976-77		20,840	26,680(f)
Delta—					
Contract:					
*Island Sand Sales Ltd					
Dredging Ladner Yacht Club .....	39,000	1976-77		12,998	37,498
Denman Island—					
Contract:					
*Humphries Water Freight Ltd					
Wharfhead removal and disposal .....	4,760	1976-77		4,760	4,760(f)
Egmont—					
Contract:					
*Fraser River Piledriving Co Ltd					
Float extension .....	93,074	1976-77		53,884	91,884
Fort Langley—					
Contract:					
*Lamina Management Ltd					
Harbour expansion McMillan Island .....	15,992	1976-77		15,992	15,992
*Valley Towing Ltd					
Dredging at McMillan Island .....	9,200	1976-77		9,200	9,200
Gibsons—					
Contract:					
*Scott Electric Co					
Breakwater and float repair Phase II .....	27,421	1975-76		8,776	27,421(f)
Heriot Bay and Inathiaski Cove—					
Contract:					
*C & H Electric					
Lighting .....	25,768	1976-77		25,768	26,168
Hope Bay—					
Contract:					
*Lamina Management Ltd					
Repairs to approach .....	38,761	1976-77		37,951	37,951(f)
Ladysmith—					
Contract:					
*Guy Henry					
Float lighting .....	6,690	1975-76		1,263	6,690(f)
Mission—					
Contract:					
*Fraser River Piledriving Co Ltd					
Float renewal .....	38,000	1976-77		38,000	38,000(f)
*Island Sand Sales Ltd					
Boat harbour dredging .....	10,748	1976-77		10,748	10,748(f)
Nanaimo—					
Contract:					
G W Carlson Construction Co Ltd					
Re Big Qualicum River project .....	146,821	1976-77		149,428	149,428
Al Tension Masonry Ltd					
Cement block wall for boat shed .....	12,645	1976-77		12,645	12,645
Pacific Sheet Metal Ltd					
To supply and install steel decking on boat shed addition .....	13,098	1976-77		13,098	13,098
Delta Erectors & Cladders Ltd					
To supply labour to lift, weld and position steel joists for boat shed .....	12,378	1976-77		12,378	12,378
Oona River—					
Contract:					
*Rupert Building Contractors Ltd					
Harbour development .....	392,412	1976-77		319,504	335,480

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT—Continued</b>					
<i>British Columbia—Continued</i>					
Patricia Bay—					
Contract:					
*Acme Commercial Painting					
To supply and install painting warehouse and workshop .....	78,759	1975-76		66,976	79,259
To supply and install painting main building .....	197,621	1976-77		33,638	35,320
*Albarni Rentals Ltd					
Institute of Ocean Sciences .....	528,417	1975-76		417,759	526,687
*Benton & Overbury Ltd					
Institute of Ocean Sciences .....	376,146	1975-76		200,439	237,654
Institute of Ocean Sciences .....	106,600	1976-77		11,480	12,054
*J K Campbell & Assoc Ltd					
Metal docking Institute of Ocean Sciences .....	142,840	1975-76		115,601	145,340
*Canadian Pittsburg Industries					
Institute of Ocean Sciences .....	16,035	1975-76		3,035	16,035(f)
Institute of Ocean Sciences .....	424,981	1976-77		307,077	322,431
Institute of Ocean Sciences .....	25,593	1975-76		25,337	26,604
Institute of Ocean Sciences .....	315,984	1976-77		212,736	223,373
*Canem Systems Ltd					
Institute of Ocean Sciences .....	525,016	1975-76		34,518	527,016
To install heating and ventilation main building, Institute of Ocean Sciences .....	1,244,338	1975-76		994,353	1,186,703
*Central Glass Products Ltd					
Institute of Ocean Sciences .....	434,669	1976-77		163,718	171,904
*Commonwealth Construction Co					
Institute of Ocean Sciences .....	1,032,402	1975-76		160,976	455,074
Institute of Ocean Sciences .....	240,000	1975-76		104,400	121,275
*Compact Wall & Ceiling Systems					
To supply and install acoustic and metal liner ceilings, main building Institute of Ocean Sciences .....	148,840	1976-77		91,794	96,384
*C S Construction Specialties Ltd					
To supply and install infinite access floor, main building Institute of Ocean Sciences .....	42,722	1976-77		34,836	35,159
*Darlington Haskins & Co					
To supply and install ceramic tile in warehouse-workshop, Institute of Ocean Sciences .....	11,575	1975-76		579	11,575
*Dengh Excavating Co					
Earth moving warehouse-workshop, Institute of Ocean Sciences .....	22,590	1976-77		22,590	22,590(f)
*Dura Construction Ltd					
Institute of Ocean Sciences .....	416,202	1975-76		414,202	418,202
Install outside services warehouse-workshop, Institute of Ocean Sciences .....	405,557	1975-76		9,694	411,557
Concrete structure main building Institute of Ocean Sciences .....	1,056,422	1975-76		95,696	1,085,664
*Narmer Construction Ltd					
Institute of Ocean Sciences .....	16,571	1975-76		4,963	16,571(f)
*Finning Tractor & Equipment Co Ltd					
Institute of Ocean Sciences .....	80,899	1975-76		80,899	80,899(f)
*Fraser River Piledriving Co Ltd					
Wharf construction .....	4,155,860	1974-75		19,998	4,155,860(f)
*Frewing Door Sales Ltd					
Institute of Ocean Sciences .....	32,580	1975-76		8,153	32,580(f)
*Grinnel Fire Protection Systems Co Ltd					
Institute of Ocean Sciences .....	171,313	1976-77		155,668	163,451
*B C Gypsum Dry Wall Co					
Institute of Ocean Sciences .....	51,907	1975-76		5,327	51,907(f)
*Hume & Rumble Electric					
To supply and install electrical facilities Institute of Ocean Sciences .....	283,033	1975-76		105,881	303,033
*Johnson Controls Ltd					
Institute of Ocean Sciences .....	226,197	1975-76		168,067	184,874
*The Johnson Floor Co Ltd					
To supply and install floor coverings, main building, Institute of Ocean Sciences .....	135,555	1976-77		89,406	93,877
*Liddell Construction Ltd					
For security building .....	22,749	1976-77		17,012	17,863
*Montgomery Elevator Co Ltd					
For elevators and dumbwaiters, Patricia Bay Institute of Ocean Sciences .....	77,694	1975-76		66,378	69,697
Nikolai Millwork Industries Ltd					
For Institute of Ocean Sciences .....	462,572	1976-77		190,061	199,564
*Pacific Glass Ltd					
For Institute of Ocean Sciences .....	146,855	1975-76		44,622	146,855(f)
*M J Peddlesden Ltd					
For Institute of Ocean Sciences .....	101,794	1975-76		2,414	102,194
For Institute of Ocean Sciences .....	112,233	1975-76		92,815	108,997

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT—Continued</b>					
<i>British Columbia—Continued</i>					
*Peninsula Metal Craft For Institute of Ocean Sciences .....	136,800	1975-76		80,280	129,228
*Smith Bros & Wilson Ltd For concrete structure, EMR Wing-Institute of Ocean Sciences .....	178,431	1975-76		23,571	186,431
*Star Tile Co Ltd To supply and install ceramic and quarry tile, main building Institute of Ocean Sciences .....	114,138	1976-77		45,627	47,909
*AIM Steel Ltd For Institute of Ocean Sciences .....	728,135	1975-76		337,478	740,135
*Universal Sheet Metal Ltd For Institute of Ocean Sciences .....	75,758	1975-76		8,633	75,578(f)
*Victoria Cement Mfg Ltd For Institute of Ocean Sciences .....	298,191	1975-76		292,227	306,839
For Institute of Ocean Sciences .....	120,507	1975-76		1,612	120,507(f)
*Westgate Mechanical Construction Ltd Institute of Ocean Sciences .....	496,306	1975-76		399,417	468,059
*Michael Zagosky Ltd For Institute of Ocean Sciences .....	17,915	1976-77		17,469	19,215
Ministry of Transport Institute of Ocean Sciences share of the construction of sewage system .....	165,000	1976-77		165,000	165,000
Port Alberni— Contract:					
*Webb & Trace Ltd For Argyle Street breakwater Phase I .....	278,174	1977		172,060	180,663
Port Edward— Contract:					
*Rupert Building Contractors Ltd For launching ramp .....	60,575	1977		57,972	60,870
Port Moody— Contract:					
*Fraser River Piledriving Co Ltd Reed Point Marina assistance .....	483,473	1976-77		483,473	483,473(f)
Power River— Contract:					
*D J Byrne Construction North boat harbour foreshore survey and Land Act plan .....	929,330	1975-76		12,397	929,330
*Greenlees Piledriving Co Ltd For breakwater repairs .....	17,985	1976-77		19,146	21,061
*Ed Sawchuck Contracting Co Ltd For floating concrete breakwater, emergency work at the North Boat Harbour .....	14,700	1976-77		14,700	14,700
Prince George— Contract:					
Antter Construction Co Ltd For spawning channel .....	428,628	1976-77		408,743	408,743
Prince Rupert— Contract:					
*Bill Astbury Electric For lighting at Fairview Bay .....	18,650	1976-77		18,650	20,830
*Quadra Construction Ltd For float renewal (Fairview) .....	142,970	1976-77		110,708	142,970(f)
Qualicum— Contract:					
*Futcher-Helgesen Ltd For fenced construction, Marshall Stevenson Wild Life Area .....	16,427	1976-77		10,298	16,427(f)
Quatiasaki Cove— Contract:					
*Upland Excavating (1971) Ltd For launching road .....	23,341	1975-76		6,926	24,341
Skidgate— Contract:					
*Alert Bay Piledriving Co Ltd For wharf renewal .....	147,635	1976-77		29,863	147,635
Sooke— Contract:					
*Way-Mar Enterprises Ltd For lighting and power installation .....	14,240	1976-77		14,240	19,240
Squitty Bay— Contract:					
*Ed Sawchuck Contracting Co Ltd For float repair .....	18,721	1976-77		18,721	18,721(f)

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENVIRONMENT—Concluded</b>					
<i>British Columbia—Concluded</i>					
Steveston—					
Contract:					
*Arcite Electric Ltd					
To install lights and electric power outlets .....	10,040	1975-76		200	10,040
Tofino—					
Contract:					
*Haulmor Sand & Gravel Co					
For parking lot, 4th street .....	60,362	1976-77		39,297	43,227
Tsehum Harbour—					
Contract:					
*Scott Electric Ltd					
For power system information .....	25,517	1976-77		2,517	4,517
Union Bay—					
Contract:					
*West Coast Excavating Co					
For construction of launching ramp .....	34,915	1976-77		9,700	10,670
Vancouver—					
Contract:					
*Turnbull & Gale Construction Co Ltd					
For renovation, fish inspection laboratory .....	11,164	1977		10,202	11,222
Victoria—					
Contract:					
*Greenlees Piledriving Co Ltd					
For Eric Street float repair .....	131,259	1976-77		59,600	62,580
For Eric Street Fishing harbour improvements .....	141,714	1975-76		2,956	148,363(f)
*Ricketts-Sewell Electric Ltd					
For fishing improvements .....	95,157	1975-76		43,349	95,157(f)
*Victoria Piledriving Co Ltd					
For Eric Street fishing harbour improvements .....	40,104	1976-77		40,092	40,092
*Wessex Construction Co Ltd					
For Eric Street fishing harbour improvements .....	47,647	1976-77		26,950	29,645
Victoria Capital Region District					
Re share of Victoria Airport sewage project .....	240,000	1976-77		240,000	240,000
West Vancouver—					
Contract:					
*Greenlees Piledriving Co Ltd					
For dredging channel at Fishermen's Cove .....	37,107	1976-77		37,107	37,107
Zeballos—					
Contract:					
*Alert Bay Piledriving Co Ltd					
For harbour expansion .....	145,024	1976-77		139,117	139,117
*Kurstead Electric Ltd					
For lighting .....	16,678	1976-77		16,678	19,878
<i>Northwest Territories</i>					
Clyde River—					
Contract:					
*Rembec Inc					
To install and supply meteorological station .....	295,380	1976-77		295,380	321,546(f)
Sachs Harbour—					
Contract:					
Atco Structures Ltd					
For supply and erection of living quarters to Operations building .....	215,000	1976		223,500	223,500
Marinav Corporation for Accufix System investigation over tundra and Arctic Sea ice .....	226,498	1977		226,498	226,498
<i>Yukon</i>					
Whitehorse—					
Contract:					
*Olson Construction Co					
For laundry air conditioning at Whitehorse General Hospital .....	49,430	1977		24,383	31,763
<i>United Kingdom</i>					
Coleshill, Warwickshire—					
Contract:					
Sutcliffe Spadman & Co Ltd					
For construction of regeneration plant .....	182,667	1976		169,926	169,926
<i>Newfoundland</i>					
St John's—					
Contract:					
**Horwood, Guihan and Cullum					
Reported in construction contracts of \$100,000 or over instead of professional and special services .....		1975-76			
*Awarded through Public Works					
**Amends reporting in previous years Public Accounts					

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>ENERGY, MINES AND RESOURCES</b>					
<i>Ontario—Capital Region</i>					
Ottawa—Alterations to Government of Canada Building					
Contract:					
W G McDonald Construction Co Ltd Hull Que.....	*110,474	1975-76	110,474	110,474	110,474(f)
Professional Fees:					
Wood Banani & Associates—Consulting Engineers .....	*9,000	1975-76	9,000	8,526	8,526(f)
Ottawa—Modifications to Government of Canada Building					
Contract:					
Talpen Construction Ottawa Ont .....	*338,106	1975-76	153,887	153,887	338,106**
Professional Fees:					
Brian E Pye — Architectural .....	*45,000	1975-76	9,000	8,246	28,990**
Ottawa—Gas chromatograph-Mass spectrometer data system					
Contract:					
Technical Marketing Associates Ltd Ottawa Ont .....	197,997	1976-77	197,997	197,997	197,997(f)
Ottawa—Photogrametric plotter					
Contract:					
Venturetek Ltd Toronto Ont .....	658,200	1975-76	408,200	408,200	658,200(f)**
<b>EXTERNAL AFFAIRS</b>					
<i>Brazil</i>					
Brasilia—					
*Companhia de Construco Industria e Comercio					
**Construction of Chancery, recreational facilities and related side work .....	1,860,000	1974-75		559,235	1,810,873
Professional and special services:					
Thompson Berwick Pratt and Partners Vancouver BC .....	56,989				
<i>Iraq</i>					
Bagdad—					
Eid K Dib					
Chancery fit up .....	161,500	1975		161,500	161,500
Chancery alterations .....	128,558	1976		128,558	128,558
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
INDIAN AND ESKIMO AFFAIRS PROGRAM .....			98,916,000		
<i>Maritimes Region</i>					
<i>New Brunswick</i>					
Burnt Church Reserve—					
Contract:					
*A C Maillet & Fils Ltd					
School facilities .....	1,468,378	1975-76		1,374,479	1,428,878
<i>Nova Scotia</i>					
Eskasoni Reserve—					
Contract:					
*M Sullivan & Sons Ltd					
School facilities .....	2,540,278	1976-77		570,000	570,000
*Zutphen Bros Construction Ltd					
Sewage disposal system .....	179,285	1976-77		171,770	171,770
Subenacadie Reserve—					
Contract:					
*Cannon Construction Ltd					
Kindergarden school .....	106,379	1975-76		10,742	106,379(f)
<i>Quebec Region</i>					
<i>Abitibi District—</i>					
Notre-Dame du Nord—					
Contract:					
Halet Construction Inc					
Construction of water and sewage system .....	687,068	1975-76		252,070	687,06
<i>Arctic Quebec</i>					
Port Harrison—					
Contract:					
Gingras & Gaston Gratton Construction Ltée					
Construction of a generating station .....	181,262	1976-77		181,261	181,261

\*Awarded through Public Works

\*\*Amends reporting in previous years Public Accounts



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued</b>					
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued</b>					
<i>Montreal District</i>					
Oka Reserve—					
Contract:					
Claude Aubin Ltée					
Construction of 4 classrooms .....	454,303	1975-76		17,822	454,302
Lac Rapide—					
Contract:					
*La Cie de construction de la Lièvre Inc					
Construction of a school complex .....	392,910	1976-77		390,810	390,810
<i>Pointe-à-Blanc District</i>					
Manowan Reserve—					
Contract:					
*Laval Fortin Ltée					
Construction of a school .....	1,339,711	1976-77		708,616	708,616
Obedjiwan Reserve—					
Contract:					
Gingras & Gaston Gratton Construction Ltée					
Construction of a generating station .....	274,167	1976-77		268,440	268,440
*Laval Fortin Ltée					
Additions to school .....	438,086	1976-77		438,086	438,086
Weymontachie Reserve—					
Contract:					
Les Constructions Dimara Inc					
Construction of a sewer system .....	309,356	1976-77		309,355	309,355
<i>Sept-Îles District</i>					
Bersimis Reserve—					
Contract:					
B & R Gauthier Inc					
Construction of a storm and sanitary sewer system .....	117,450	1975-76		23,008	**117,449
<i>Ontario Region</i>					
<i>Brantford District</i>					
Oshweken—					
Contract:					
*Martin-Stewart Contracting Ltd					
Construction of a school .....	652,291	1976-77		652,290	652,290
<i>James Bay District</i>					
Contract:					
*Comstock International Ltd					
Electrical installations for school and residence at Ottawapiskat .....	129,853	1974-75		20,550	**129,853(f)
*M J Labelle Co Ltd					
Road construction gravel, transportation and equipment supply .....	248,400	1975-76		214,400	248,400(f)
Road construction and gravel supply .....	128,000	1976-77		128,000	128,000(f)
*Smith & Elston Co Ltd					
Mechanical installation for school and residence .....	369,231	1974-75		123,817	**369,231(f)
<i>Kenora District</i>					
Shoal Lake Reserve—					
Contract:					
F & H Construction Co Ltd					
Construction of a shoe factory .....	136,665	1975-76		22,021	136,664
Whitefish Bay Reserve—					
Contract:					
J Kehler & R Buffington					
Water distribution line extension .....	104,944	1976-77		104,619	104,619
<i>Lakehead District</i>					
Gull Bay Reserve—					
Contract:					
V B Cook Co Ltd					
Construction of water supply system .....	101,033	1976-77		69,700	69,700
<i>London District</i>					
Kettle Point Reserve—					
Contract:					
Logan Contracting Co Ltd					
Water supply system .....	147,073	1976-77		147,073	147,073(f)

Awarded through Public Works

Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued</b>					
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued</b>					
<i>Ontario Region—Concluded</i>					
Oneida-on-the-Thames—					
Contract:					
*Evans Kennedy Construction Ltd					
Construction of a school .....	848,590	1975-76		527,627	848,590(f)
John Hayman & Sons Ltd					
Water supply system .....	286,781	1976-77		224,262	224,262
<i>Nakina District</i>					
Fort Hope Reserve—					
Contract:					
Hillcrest Construction Co Ltd.					
Construction of a water system .....	137,771	1976-77		134,230	134,230
<i>Peterborough District—</i>					
Chenail Reserve—					
Contract:					
Asphalte Salaberry Construction Ltd					
Road reconstruction .....	156,746	1976-77		156,392	156,392
<i>Sioux Lookout District—</i>					
Cat Lake—					
Contract:					
*North Star Plumbing Ltd					
Mechanical installation of school and residence .....	228,018	1974-75		53,423	228,018(f)
Fort Severn—					
Contract:					
*Crowley Ground Water Ltd					
Construction of water supply system .....	104,610	1976-77		104,610	104,610(f)
*Smith and Elston Ltd					
Mechanical installations .....	101,915	1976-77		86,900	86,900
<i>Manitoba Region</i>					
Dog Creek Reserve—					
Contract:					
Indian Day Labour					
Construction of a school .....	1,905,156	1973-74		481,536	1,897,770
Easterville Reserve—					
Contract:					
Indian Day Labour					
Construction of a school .....	1,086,000	1976-77		22,578	22,578
Fort Alexander Reserve—					
Contract:					
Bison Construction Ltd					
North Shore school .....	205,754	1976-77		197,841	197,841
Donald Cockburn Construction Ltd					
North Shore school .....	133,000	1976-77		61,551	61,551
Gateway Construction Ltd					
North Shore school .....	1,218,667	1976-77		1,139,398	1,139,398
Island Lake Reserve—					
Contract:					
*Dersken Plumbing and Heating Ltd					
Heating and ventilation systems for St Theresa and Wasagamach schools .....	770,473	1974-75		151,885	757,360
Indian Day Labour					
St Theresa school .....	3,775,532	1973-74		604,540	3,575,578
Wasagamach school .....	3,687,600	1973-74		925,628	3,236,647
*Norland Construction Ltd					
Water supply systems for St Theresa and Wasagamach schools .....	826,861	1974-75		125,437	**826,861
Lake Manitoba—					
Contract:					
*Redekop Electric Co Ltd					
Electrical installations for school .....	123,204	1975-76		34,121	123,204
*Mikkelsen Coward and Co Ltd					
Mechanical installations for school .....	252,601	1975-76		59,843	252,601
Mathias Colomb Reserve—					
Contract:					
Indian Day Labour					
Construction of a school at Pukatawagan .....	1,593,000	1976-77		61,994	61,994
The Narrows Reserve—					
Contract:					
Norinco Ltd					
Construction of a school .....	1,071,00	1976-77		40,517	40,517

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued</b>					
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued</b>					
<i>Manitoba Region—Concluded</i>					
Oxford House Reserve—					
Contract:					
*Baert Construction Ltd					
Construction of a school .....	1,882,084	1972-73		11,364	1,771,617
Peguis Reserve—					
Contract:					
Indian Day Labour					
Construction of a school .....	504,000	1976-77		250,033	250,033
The Pas—					
Contract:					
*Borgers Industries					
Shopping and recreation centre .....	816,213	1974-75		10,577	**816,213(f)
*Peter Leitch Construction Ltd					
Shopping and recreation centre .....	5,975,176	1974-75		223,738	5,764,516
Split Lake Reserve—					
Contract:					
Underwood McLellan Ltd					
Construction of a water system .....	129,000	1975-76		5,631	122,785
<i>Saskatchewan Region</i>					
<i>Meadow Lake District</i>					
Island Lake—					
Contract:					
*Valeres Construction Ltd					
Mechanical installations at Island Lake school .....	203,734	1975-76		121,969	**202,927
Waterhen—					
Contract:					
*White Plumbing and Heating Co Ltd					
Mechanical installations at Waterhen school .....	184,048	1975-76		119,203	184,047
<i>North Battleford District</i>					
Moosomin—					
Contract:					
*Hickson and Morgan Electric Co Ltd					
Electrical installations at Moosomin school .....	192,862	1974-75		9,960	192,862(f)
*Twin City Plumbing and Heating Co Ltd					
Mechanical installations at Moosomin school .....	310,971	1974-75		4,971	310,971(f)
<i>Prince Albert District</i>					
Contract:					
*Dent Plumbing and Heating Co Ltd					
Heating installations at Montreal Lake .....	118,260	1976-77		30,786	30,786
*Dring Canada Ltd					
Structural and roofing installations at James Smith Arena .....	151,867	1976-77		150,450	150,450
*Hagblom Construction Ltd					
Construction of community building at Montreal Lake .....	130,161	1976-77		95,480	95,480
Shellbrook Agency—					
Contract:					
*Addie Construction Ltd					
Construction of an arena at Big River .....	136,728	1976-77		134,570	134,570
Cas's Plumbing and Heating Co Ltd					
Water and sanitation system .....	140,100	1975-76		26,500	138,910
*Thorpe Brothers Ltd					
Mechanical installations at Sandy Lake school .....	205,555	1975-76		123,365	**205,213
<i>Touchwood File-Hills-Qu'Appelle District—</i>					
Contract:					
*M E Cook and Son Ltd					
Mechanical installations at Piapot school .....	256,183	1974-75		20,551	256,183(f)
*Star Electric Ltd					
Electrical installations at Piapot school .....	108,508	1974-75		3,463	108,508(f)
<i>Yorkton District</i>					
Contract:					
*M E Cook and Son Ltd					
Mechanical installations at Cowessess school .....	223,960	1974-75		12,818	223,960(f)
<i>Alberta Region</i>					
<i>Blackfoot/Storey-Sarcee District</i>					
Contract:					
*W R Sandquist Construction Ltd					
Construction of a school .....	181,336	1974-75		500	181,336(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued</b>					
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded</b>					
<i>Alberta Region—Concluded</i>					
<i>Blood Peigan District</i>					
<i>Peigan Reserve—</i>					
<i>Contract:</i>					
Horton C B Ltd					
Elevated water tank and water main connection.....	205,690	1975-76		193,913	206,140
<i>Fort Vermilion District—</i>					
<i>Fox Lake Reserve—</i>					
<i>Contract:</i>					
Whissell Enterprises Ltd					
Construction of water supply and sewage systems .....	238,450	1976-77		203,500	203,500
<i>South Tall Cree Reserve—</i>					
<i>Contract:</i>					
Parkins Construction Ltd					
Teacherage foundation and school addition .....	240,000	1976-77		242,908	242,908
<i>Upper Hay River—</i>					
<i>Contract:</i>					
Joslyn and Olsen Construction Ltd					
Construction of a school .....	578,618	1975-76		86,789	569,850
<i>Saddle Lake/Athabasca District—</i>					
<i>Cold Lake Reserve—</i>					
<i>Contract:</i>					
Norola Construction Ltd					
Construction of Band Office and foundation.....	122,879	1976-77		123,297	123,297
<i>Whitefish Reserve—</i>					
<i>Contract:</i>					
Valere's Construction Co Ltd					
Additional sewage treatment facilities to Goodfish Lake.....	121,500	1975-76		34,314	130,074
<i>British Columbia Region</i>					
<i>Bella Bella District—</i>					
<i>Contract:</i>					
*Seaward Construction Ltd					
Construction of a school .....	1,269,360	1975-76		281,500	1,269,359
<i>Kitasoo Reserve—</i>					
<i>Contract:</i>					
Waymar Enterprises Ltd					
Village electrical improvements .....	102,750	1976-77		102,750	102,750(f)
<i>Terrace District—</i>					
<i>Massett Reserve—</i>					
<i>Contract:</i>					
Grandby Construction and Equipment Ltd					
Domestic water system .....	286,300	1976-77		182,459	182,459
<i>Port Simpson Reserve—</i>					
<i>Contract:</i>					
Calmaron Construction					
Sub-division development .....	294,426	1976-77		290,702	290,702
<b>NORTHERN AFFAIRS PROGRAM .....</b>			33,893,000		
<i>Northwest Territories Region—</i>					
<i>Contract:</i>					
*Keen Industries Ltd					
Clearing grading structures Mile 290-344 MacKenzie Highway .....	15,109,937	1974		5,768,913	15,160,400
*Krutko Enterprises					
Gravel surfacing Mile 337-913 Dempster Highway .....	2,034,475	1975		1,156,574	2,034,475(f)
*Kar Mueller Construction Ltd					
Clearing grading drainage Mile 305.5-308.5 Mackenzie Highway .....	417,047	1976		390,025	390,025
*Nanisivik Mines Ltd					
Strathcona Sound road .....	2,100,000	1975		707,792	1,099,442
*SHRM Canada Ltd					
Clearing grading drainage Mile 305.5-308.5 Mackenzie Highway .....	100,075	1976		43,345	43,345
*Tompkins Contracting Ltd					
Clearing and grading Mile 347.8-394.6 Mackenzie Highway .....	10,112,368	1974		2,934,286	10,112,367
*Ministry of Transport					
Strathcona Sound road .....	157,825	1977		157,825	157,825(f)
*Watsko Garage Ltd					
Completion Sub-grading Mile 295.6-343.6 Mackenzie Highway .....	4,444,110	1976		3,470,032	3,470,032
Yukon Construction Ltd					
Construction of District Office Norman Wells NWT .....	262,269	1976		257,645	257,645

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued</b>					
<b>NORTHERN AFFAIRS PROGRAM—Concluded</b>					
<i>Yukon Territory—</i>					
Contract:					
*General Enterprises					
Carcross Highway Road Mile 66-85 Carcross Skagway .....	4,843,642	1976-77		1,994,402	1,994,402
*Ben Ginter Construction					
Road construction Carcross Skagway .....	2,016,336	1973-74		214,304	**2,016,336(f)
*Klondike Enterprises Ltd					
Addition to Operations Complex Whitehorse .....	328,060	1976		328,060	328,060
Service complex Whitehorse .....	749,728	1975		4,420	749,728(f)
Air base Whitehorse .....	219,000	1976		184,884	184,884
*Kluane Construction Ltd					
Construction Mile 237-249 Dempster Highway .....	5,715,706	1976-77		2,703,915	2,703,915
*Joe Raab Plumbing & Heating					
Emergency equipment repair rental Mile 133-150 Dempster Highway	981,116	1977		249,007	249,007
*Wiley Oilfield Ltd & Keglovik Contracting Ltd					
Clearing for Dempster Highway .....	7,126,402	1973-74		339,352	7,126,401
<b>PARKS CANADA PROGRAM</b> .....			49,499,000		
<i>Atlantic Region—</i>					
Cape Breton Highlands—					
Contract:					
Legan Builders Ltd					
Construction of Interpretive Centre .....	477,336	1975-76		210,888	447,336(f)
Fundy—					
Contract:					
*Eastern Paving					
Paving of Highway 114 .....	364,221	1976-77		364,221	364,221(f)
Gros Morne—					
Contract:					
*Diamond Construction (1961) Ltd					
Paving Highway 430N .....	1,225,550	1975-76		59,600	59,600
Paving Highway 430 and East Link Connector Road .....	885,382	1975-76		72	885,382(f)
Lundrigans Ltd					
Water supply systems .....	246,478	1976-77		246,478	246,478(f)
*Metro Engineering and Construction					
Repairs and paving highway 430 .....	144,459	1975-76		129,459	144,459(f)
Pinesent Construction					
Construction of sewage plant .....	238,846	1976-77		228,733	228,733
Construction of buildings .....	138,340	1976-77		134,275	134,275
S W Weeks Construction					
Construction of campground service .....	116,670	1976-77		116,670	116,670(f)
Kouchibouguac—					
Contract:					
*Caldwell and Ross Ltd					
Kouchibouguac River bridge .....	188,107	1975-76		1,389	188,107(f)
*Seaboard Development Ltd					
Upgrade Frigot and Beach road .....	224,275	1976-77		223,175	223,175
Construction of Loop road .....	227,985	1974-75		4,448	**227,985(f)
Louisbourg—					
Contract:					
*Municipal Ready Mix Ltd					
Paving access road and parking lots .....	112,219	1976-77		112,219	112,219(f)
*M Sullivan Construction Ltd					
Building at Baddeck .....	2,837,671	1975-76		2,191,826	2,429,315
St Peters Canal—					
Contract:					
Maritime Steel and Foundries					
Swing bridge rehabilitation .....	275,324	1976-77		39,646	39,646
S W Weeks Construction					
Concrete restoration .....	227,094	1976-77		63,406	227,094(f)
J R B Construction					
Construction of St Peters Lock .....	964,227	1976-77		964,227	964,227(f)
Terra Nova—					
Contract:					
*Viking Construction Ltd					
Paving East Port road .....	522,086	1975-76		462,866	522,086(f)
<i>Quebec Region—</i>					
Chateauguay—					
Contract:					
Sogerpro Construction Inc					
Construction of interpretive centre .....	1,117,754	1976-77		547,903	547,903

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued</b>					
<b>PARKS CANADA PROGRAM—Continued</b>					
<i>Quebec Region—Concluded</i>					
Fort Lennox—					
Contract:					
Melri Inc					
Construction of a parking area .....	186,177	1976-77		186,177	186,177(f)
Forillon—					
Contract:					
J J Bourgault Inc					
Jacques Cartier monument .....	328,500	1976-77		140,210	140,210
Entreprise Blanchet Ltée					
Scenic road .....	2,516,988	1975-76		822,082	2,516,987
La Mauricie—					
Contract:					
Allmo Inc					
Paving of scenic road .....	347,697	1976-77		346,697	346,697(f)
Continental Asphalt Inc					
Road paving .....	454,587	1976-77		202,059	202,059
Les Excavations Industrielles Inc					
Construction of scenic road .....	1,840,207	1976-77		1,212,626	1,212,626
A Plamondon and Fils Inc					
Road construction .....	196,082	1976-77		190,082	190,082(f)
Construction of access road and ramps .....	234,020	1976-77		234,020	234,020(f)
Construction of scenic road Lake Marchand to Lake Wapezagonke .....	2,264,587	1974-75		39,923	**2,264,587(f)
Simard Denis Inc					
Construction of a bridge .....	102,525	1976-77		102,525	102,525(f)
Tremblay Heroux and Associates					
Preparatory studies design and construction supervision 29.5 miles of road .....	1,469,000	1971-72		118,331	1,049,680
<i>Ontario Region—</i>					
Campbellford—					
Contract:					
Jack Law Contractors Ltd					
Restoration of Dam 11 .....	1,465,981	1975-76		90,981	1,465,981(f)
Fort George—					
Contract:					
John Tries					
Blockhouse restoration .....	127,800	1976-77		93,061	93,061
Fort St Joseph—					
Contract:					
Romm Construction Ltd					
Construction of Visitors Recreation Centre .....	323,700	1976-77		85,385	85,385
Kingston—					
Contract:					
Acton Concrete					
Repairs to Lower Brewers control dam .....	188,739	1975-76		32,750	188,739(f)
Merrickville—					
Contract:					
Armoon Ltd					
Pressure grout Locks 18 & 19 Nicholson's Locks .....	112,452	1975-76		11,350	112,452(f)
J R B Construction Ltd					
Repairs to Clowes Dam .....	447,778	1975-76		56,443	447,778(f)
Ottawa—					
Contract:					
Herbert Brune Construction					
Wall repairs—Hartwell's Lock .....	247,162	1975-76		17,173	247,162(f)
Deschenes Structures Ltd					
Wall reconstruction—Dow's Lake .....	225,771	1975-76		9,182	225,771(f)
Thomas Fuller Construction Ltd					
Rideau Canal Bridge and dam construction .....	1,426,880	1976-77		553,413	553,413
Pukaskwa—					
Contract:					
George Stone & Sons Ltd					
Construction of roads and bridges .....	144,864	1976-77		144,864	144,864(f)
Smiths Falls—					
Contract:					
Cyrus Moulton Ltd					
Maintenance building construction .....	210,395	1975-76		74,948	200,618
C A Pitts					
Reconstruction of Lower Brewers Lock No. 45 .....	1,148,265	1976-77		1,148,264	1,148,264

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued</b>					
<b>PARKS CANADA PROGRAM—Continued</b>					
<i>Ontario Region—Concluded</i>					
Trent Canal—					
Contract:					
Ambro Materials & Construction					
Construction of Marine Railway .....	2,577,974	1976-77		387,664	387,644
Young's Point—					
Contract:					
Moir Construction					
Reconstruction of Lock 27 .....	748,936	1974-75		22,341	748,936(f)
St Romard Construction					
Concrete repairs .....	331,716	1976-77		307,395	307,395
<i>Prairie Region—</i>					
Fort Walsh—					
Contract:					
MacWilliam Construction Co Ltd					
Construction of Visitors Recreation Centre .....	591,525	1975-76		39,525	591,525(f)
Kluane—					
Contract:					
Atco Structures Ltd					
Construction of staff housing .....	160,886	1975-76		6,180	**160,886(f)
Douglas Ecological Construction Ltd					
Bio-Physical land classification .....	331,970	1974-75		59,715	**262,490
General Enterprises					
Construction of Campground .....	111,860	1976-77		111,860	111,860(f)
Lower Fort Garry—					
Contract:					
Manitoba Department of Highways					
Relocation of Provincial Highway No. 9 .....	336,720	1976-77		112,720	112,720
Tyndall Development Corp Ltd					
Construction of maintenance campground building .....	143,429	1976-77		129,536	129,536
Construction of Visitors Recreation Centre .....	704,316	1976-77		544,492	544,492
Prince Albert—					
Contract:					
Gateway Contracting Ltd					
Construction of 2 service buildings .....	256,522	1975-76		10,190	256,522(f)
Patrick Pipeline Ltd					
Waskesiu water supply improvement .....	276,774	1976-77		274,060	274,060
Riding Mountain—					
Contract:					
*Royal Paving Co Ltd.					
Paving Highway No. 10 .....	1,032,193	1975-76		112,690	1,032,193(f)
*Tasker Enterprises Ltd					
Construction Highway No. 10 Mile 15-86-24.0 .....	1,190,966	1975-76		494,917	1,190,965
Reconstruction Highway No. 10 Mile 24.0-33.7 .....	1,082,334	1974-75		59,839	1,082,334(f)
Wood Buffalo—					
Contract:					
Airphoto Analysis					
Integrated resource classification .....	204,358	1976-77		140,878	140,878
<i>Western Region—</i>					
Banff—					
Contract:					
Denson-Parkin Joint Venture					
Waterfowl Lake campground expansion and Bow Lake DVA .....	316,034	1976-77		58,576	58,576
I K Campbell Construction Ltd					
Sitework-housing Whisky Creek .....	213,570	1976-77		213,570	213,570(f)
*Prisms Enterprises Ltd					
Roads and parking lots .....	426,846	1975-76		304,055	426,846(f)
Rise High Construction Co Ltd					
Improve Trail Johnston Canyon .....	209,126	1976-77		209,126	209,126(f)
Western Industrial Contractors Ltd					
Townsite improvement 1974 .....	504,356	1974-75		13,361	504,365(f)
Elk Island—					
Contract:					
*Poole Engineering Ltd					
Reconstruction of road Mile 0.55 .....	1,680,657	1974-75		405	1,680,657(f)
Fort St James—					
Contract:					
Wood Craft Construction Ltd					
Construction of Visitor Centre .....	344,102	1976-77		344,102	344,102(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded</b>					
<b>PARKS CANADA PROGRAM—Concluded</b>					
<i>Western Region—Concluded</i>					
Jasper—					
Contract:					
*Alpine Blasting Ltd					
Road construction Maligne Lake road .....	1,332,053	1976-77		662,005	662,005
Crowley and Mohr Ltd					
Townsite pool and bath house renovation .....	512,362	1976-77		72,000	72,000
Kootenay—					
Contract:					
W Schmidt Construction Ltd					
Renovations to McKay and maintenance compound .....	201,424	1976-77		145,570	145,570
Mount Revelstoke and Glacier—					
Contract:					
McEwen Brothers Landscaping Ltd					
Heath Lake redevelopment 1976 .....	122,580	1976-77		113,453	113,453
Pacific Rim—					
Millstream Timber Ltd					
Access road Green Point campground site improvement Grice Bay .....	109,863	1976-77		109,863	109,863(f)
Waterton—					
Contract:					
Denson-Parking Construction					
Parking lot Cameron Lake DVA repairs—Chief Mountain Highway ..	131,654	1976-77		131,654	131,654(f)
*Denson-Parking Construction					
Sanitary Outfall Line (Phase II) .....	212,072	1974-75		1,131	212,072(f)
Reid Collins and Associates					
Addition to townsite campground and landscaping Cameron Lake					
DVA .....	137,672	1976-77		137,672	137,672(f)
*Tollestrup Construction Ltd					
Flood damage repairs .....	680,910	1975-76		162,707	680,910(f)
*Western Industrial Contractors					
Sewage treatment facilities Stage I .....	1,042,466	1974-75		1,782	1,038,481
<b>NATIONAL DEFENCE</b>					
<i>Contracts of \$100,000 or over and Cost plus Contracts of \$10,000 Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith</i>					
<i>Labrador</i>					
Goose Bay—					
Contract:					
Headland Construction Ltd					
Construction of Petrol Oil Lubricant storage dikes—Melville site .....	118,676	1976-77	118,000	36,552	36,552
<i>Newfoundland</i>					
Gander—					
Contract:					
S G Burray & Sons Co Ltd					
Install showers—permanent married quarters .....	191,440	1976-77	190,000	95,803	905,803
<i>Nova Scotia</i>					
Cornwallis—					
Contract:					
Cameron Contracting Ltd					
Construction of a sewage treatment plant pollution control .....	1,445,713	1975-76	1,418,000	1,425,141	1,425,141
Classic Construction Ltd					
Reside and paint exterior trim of various buildings .....	129,968	1976-77	130,000	129,968	129,968(f)
Kentville Built-Up Roofers					
Roofing repairs/replacements various buildings .....	119,528	1976-77	120,000	119,174	119,174
Wallace and Carey Ltd					
Renovations of "C" and "H" type married quarters kitchens .....	244,585	1976-77	245,000	193,534	193,534
Woodlawn Construction Ltd					
Construct a 400 metre track and resurface existing tennis courts .....	138,368	1974-75			138,368(f)
Dartmouth—					
Contract:					
Aluma-Seal Building Products Reg'd (Division of Tisco Home Building Products Ontario Ltd)					
Supply of all labour material and equipment to replace windows at Defence Research Establishment Atlantic .....	173,681	1976-77	174,000	147,870	147,870

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>Nova Scotia—Continued</i>					
Greenwood—					
Contract:					
Associates Design and Development Ltd					
Design—Long Range Patrol Aircraft Training—ground support computer complex .....	270,000	1975-76	270,000	215,593	265,593
Melanson Bros Painting Contractors Ltd					
Renovations to kitchen "C" type permanent married quarters—Phase II .....	233,844	1976-77	150,000	118,294	118,294
Renovations to kitchen "C" permanent married quarters .....	258,154	1975-76	13,000	11,821	258,154(f)
Ontario Painting and Decorating					
Interior painting of 500 permanent married quarters .....	145,500	1975-76	9,000	10,464	145,500(f)
Roscoe Construction Ltd					
Construct new roofs on permanent married quarters .....	241,750	1976-77	225,000	237,453	237,453
Standard Paving Maritime Ltd					
Airfield pavement rehabilitation .....	3,540,172	1976-77	500,000	480,386	480,386
Halifax—					
Contract:					
Alfa Roofing—Division of S Jachimowicz Ltd					
Reroofing building No S-21 Stadacona .....	260,861	1976-77	200,000	92,258	92,258
Bluco Construction Ltd					
Construct vehicles paint shop—Willow Park .....	266,922	1974-75	58,000	49,272	258,109
Bluewater Construction					
Construct torpedo and missile assembly building .....	493,474	1971-72			493,474
Boyd and Garland Construction Services Ltd					
Construction of 48 single quarters—Debert Domestic Development ....	521,941	1976-77	300,000	200,779	200,779
Cambrian Construction Ltd					
Construction of Fleet school refit—Phase II Buildings S-8; S-9 and S-44 Stadacona .....	579,640	1976-77	350,000	415,706	415,706
Construction of Samson MSAX accommodation receiver building at Canadian Forces Station Mill Cove .....	577,116	1974-75	141,700	139,391	568,779
Rehabilitation of building D166 Jetty 8 for Fleet maintenance group at HMCS Dockyard .....	1,289,534	1974-75	331,000	326,856	1,285,833
Renovate 397 Bulk lease housing units—Wallis Heights .....	1,598,471	1974-75	1,114,400	1,065,121	1,598,471(f)
Canadian British Consultants Ltd					
Pre-design services—improvements to water supply system—fee 4.375 per cent of actual work designed .....	15,273	1973-74			15,273(f)
Cannon Construction Ltd					
Provision of roadways utility distribution systems and house foundations—Debert Domestic Development .....	1,028,709	1976-77	1,000,000	733,711	733,711
Comstock International Ltd					
Renew heating systems building S-21 Stadacona .....	379,546	1974-75	4,393	4,393	379,546(f)
Concord (Ottawa) Electrical Contractors Ltd					
To carry out Jetty services improvements—Dockyard and modify steam services at Jetties 4 and 5 .....	1,103,640	1973-74	55,000	60,029	1,103,535
Install rectifier unit at Jetty 8 dockyard .....	188,944	1974-75	3,000	3,477	188,944(f)
Repairs to electrical distribution system—Stadacona .....	272,139	1974-75	890	890	272,139(f)
T P Crawford Ltd					
Roofing various buildings—Shannon Park—Darmouth .....	104,723	1975-76	79,000	104,723	104,723(f)
Halifax Heating and Air Conditioning Co Ltd					
Renovate power distribution system installation of Multi-Channel transmitters and automatic start on standby generator .....	339,473	1973-74			339,473(f)
Kent Homes Ltd					
Purchase of 60 married quarters including erection and connections—Debert Domestic Development .....	1,171,905	1976-77	1,172,000	1,151,905	1,151,905
D C Menchions Construction Ltd					
Permanent married quarters improvements—Shannon Park .....	241,098	1975-76	54,000	60,210	241,098(f)
Parker Brothers (1972) Ltd					
Married quarters improvements—Debert .....	136,181	1974-75	38,000	44,253	136,181(f)
Semple—Gooder Roofing (Maritimes) Ltd					
Roofing repairs various buildings Dartmouth—Stadacona .....	200,800	1975-76			200,800(f)
Sigma Construction Ltd					
Install new steam distribution system—Dockyard annex .....	222,235	1976-77	210,000	218,235	218,235
Steen Mechanical Contractors Ltd					
Construction of Node accommodation Regional Headquarters Building—Camp Debert and renovations to Building S17—Stadacona .....	625,649	1974-75	48,000	31,229	608,735
Renewal of underground steam mains Willow Park and branch steam lines Windsor Park .....	117,278	1976-77	100,000	94,816	94,816
Urban Construction Ltd					
Renovate 22 apartments—Group II — Shannon Park .....	163,870	1976-77	164,000	121,345	121,345
Shearwater—					
Contract:					
Bluco Construction Ltd					
Renovations to permanent married quarters .....	291,485	1974-75	102,000	103,757	219,485(f)
Boyd and Garland Construction Services Ltd					
Alterations to hangars for Tracker and Sea King accommodation .....	331,000	1976-77	100,000	10,740	10,740

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>Nova Scotia—Concluded</i>					
Canadian British Consultants Ltd					
Consulting services to evolve a base development plan.....	222,000	1974-75	39,000	38,473	222,000(f)
Dineen Construction (Atlantic) Ltd					
Relocation of base dental clinic .....	120,012	1975-76	76,000	81,652	120,012(f)
A D Ross and Co Ltd					
Replacement of condensate return lines base area .....	322,432	1974-75			322,432(f)
Taylor Engineering Ontario Ltd					
Replace four smoke stacks—Central Heating Plant .....	373,349	1975-76	88,000	98,341	373,349(f)
Venice Plumbing and Heating Ltd					
Supply and installation of a new heating system—Building 100.....	357,658	1974-75	5,300	12,422	357,658(f)
<i>Prince Edward Island</i>					
Summerside—					
Contract:					
Boudreau Sheet Metal Works Ltd					
Roof repairs and replacement No 8 hangar.....	125,255	1974-75	9,400	8,193	125,255(f)
Johnston's Ltd					
Replace 85 furnaces—married quarters .....	104,735	1976-77	105,000	68,263	68,263
Morrison and McRae Ltd					
Reconstruct concrete buttons Runway 06-24 .....	762,645	1974-75	298,000	349,926	742,630
J Schettler Electric Ltd					
Update airfield lighting .....	212,514	1975-76	26,000	6,430	212,514(f)
<i>New Brunswick</i>					
Chatham—					
Contract:					
Connolly Construction Ltd					
Construction of a satellite identification and tracking unit—St Margarets .....	876,573	1975-76	530,000	497,165	871,833
Melanson Bros Painting Contractors Ltd					
Furnace and ductwork replacement in type "C" married quarters and permanent married quarters 21 Radar Squadron—St Margarets .....	122,225	1976-77	127,500	122,225	122,225(f)
Improvements to permanent married quarters—Phase V—Renovations to permanent married quarters bathrooms James Park .....	266,733	1975-76	77,700	65,453	266,733(f)
Gagetown—					
Contract:					
Adi Ltd					
Consultant services to evolve Base Development Plan .....	235,000	1974-75		45,200	235,000(f)
Boudreau Sheet Metal Works Ltd					
Repair and rejuvenation of various roofs .....	262,325	1976-77	262,000	260,825	260,825
Install corrugated metal roofs on various buildings .....	137,416	1976-77	137,000	78,856	78,856
J Heber Brown Ltd					
Relocate ammunition facilities .....	467,869	1976-77	468,000	425,216	425,216
Caledon Helicopters Ltd					
Brush control—training area .....	249,403	1976-77	250,000	249,403	249,403(f)
A N Clarke and Son Ltd					
Exterior painting of 550 permanent married quarters .....	117,338	1975-76	54,000	53,400	117,338(f)
Diamond Construction (1961) Ltd					
Additions and alterations to building D-22 Junior Ranks Club .....	317,734	1976-77	312,000	317,234	317,234
Environmental Technical Services Inc					
Construction of gas recirculation system sewage treatment plant.....	113,264	1974-75	13,000	7,320	113,264(f)
George's Plumbing and Heating Ltd					
Install 800 showers in houses and married quarters .....	162,945	1973-74	7,000	6,474	162,945(f)
Mark A Leonard Ltd					
Replacement of forced air furnaces .....	274,905	1976-77	250,000	274,905	274,905(f)
Malach Roofing and Flooring Ltd					
Install 193 forced warm air furnaces with humidifiers and install and replace humidifiers 1,513 married quarters.....	257,183	1976-77	257,000	227,517	227,517
Melanson Bros Painting Contractors Ltd					
Interior painting of 529 married quarters .....	161,795	1975-76	50,000	49,539	161,795(f)
O Miron Limitée					
Reroofing of base buildings—Oromocto .....	240,026	1976-77	221,000	240,026	240,026(f)
Ontario Painting and Decorating Ltd					
Interior painting of 550 permanent married quarters.....	167,830	1976-77	168,000	50,160	50,160
Steen Mechanical Contractors Ltd					
Replace hot temperature hot water distribution system zones A and F .....	960,957	1975-76	807,000	781,212	944,391
Tasco Sheet Metal and Roofing Co					
Hot process for the roofing of various buildings .....	173,131	1974-75	23,000	19,325	173,131(f)
Replacement of gravity type warm air furnaces permanent married quarters area .....	233,000	1975-76			233,000(f)



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>New Brunswick—Concluded</i>					
<i>Moncton—</i>					
<i>Contract:</i>					
Carter's Utilities Ltd					
Truss repairs—Lakeburn hangars .....	118,240	1976-77	118,000	118,240	118,240(f)
George's Plumbing and Heating Ltd					
Replace underground steam and condensate return lines .....	134,020	1975-76	18,000	17,975	134,020(f)
<i>Quebec</i>					
<i>Bagotville—</i>					
<i>Contract:</i>					
Bacon Engineering Ltd					
Replace boiler instrumentation and controls .....	134,797	1976-77	120,000	125,797	125,797
Jean-Pierre Gagnon Ltée					
Interior and exterior painting of various buildings .....	214,672	1974-75	71,000	60,047	214,672
Keops Construction Inc					
Rebuilding of Petrol Oil Lubricants tank farm .....	312,674	1975-76	190,000	192,466	312,674(f)
C A Laferrière Inc					
Construction of secondary sewage treatment plant .....	792,268	1975-76	643,400	628,371	783,471
Le Chauffage Moderne d'Arvida Inc					
Replacement of gravity furnaces with forced air-permanent married quarters—Alouette .....	194,000	1976-77	200,000	140,687	140,687
Claude Miville Inc					
Permanent married quarters electrical improvements .....	122,600	1976-77	150,000	55,843	55,843
J Euclide Perron Ltée					
Addition East Lean-to-Hangar 3 .....	255,996	1976-77	250,000	252,206	252,206
Construction of 20 Mobile Home Pads .....	217,948	1975-76	68,602	57,250	217,948(f)
Poly Mecanique Inc					
Repairs to roofs coal tar pitch and gravel—various buildings .....	172,771	1974-76			172,771(f)
<i>Montreal—</i>					
<i>Contract:</i>					
Antagon Construction Co Ltd					
Rehabilitate St Hubert telecommunication cable plant .....	136,324	1976-77	135,000	136,324	136,324(f)
C A Laferrière Inc					
Construction of improvements to the water supply system at Nicolet ..	388,300	1974-75	17,812	4,212	388,300(f)
Les Pavages S A Inc					
Repairs to parking lot pavement—Longue Pointe Garrison .....	120,163	1975-76			120,163(f)
Nord Construction (1962) Ltée					
Repair and build roads, parking lots, walks and ditches—asphalt paving—St Hubert .....	146,413	1976-77	161,400	71,096	71,096
Lionel Nourry (1976) Ltée					
Interior and exterior painting of armouries .....	121,258	1976-77	125,000	76,962	76,962
Leonard J Weber Construction Co					
Construct permanent air pollution control test tank—202 work-shops—Longue Pointe (Contract in default contract to be completed by Bonding Co Guardian Insurance Co of Canada. Contractor was paid \$84,441 balance due on contract at the time of default \$12,982, cost of completion approximately \$14,115) .....	101,660	1975-76	14,100		88,885
<i>St Jean—</i>					
<i>Contract:</i>					
Acier d'Armature de Montreal (1968) Ltée					
Construction of megastructure—reinforcing steel podium .....	738,800	1976-77	739,000	513,613	513,613
Acier d'Armature du Quebec Inc					
Construction of megastructure—Concrete reinforcement podium base development .....	564,125	1976-77	564,000	237,899	237,899
Jean Attore Inc					
Megastructure—Masonry walls and insulation—Section 1 and 2—base development .....	3,675,715	1976-77	750,000	164,972	164,972
Award Industries (Mechanical) Ltd					
Megastructure—Plumbing and heating podium—Phase I base development .....	1,724,300	1976-77	759,000	58,687	58,687
Bolé Inc					
Electrical work—Central heating plant—base development .....	163,900	1976-77	100,000	83,914	83,914
Chagnon (1975) Ltée					
Electrical distribution and transformer station—base development .....	1,187,732	1976-77	1,150,000	703,497	703,497
Collet Frères Ltée					
Alterations and additions—hospital .....	789,762	1976-77	710,000	24,200	24,200
Defence Construction (1951) Ltd					
To provide for the management of base development .....	470,000	1973-74	244,800	228,879	454,048
Aurelien Dion and Fils Inc					
Replace roofing—Buildings 3, 4, 5 and 6 College Militaire St Jean ....	131,230	1976-77	131,000	119,500	119,500
Dobush Stewart Longpré Goudreau/David Boulva and Cleve					
Design services for base development (ex-gratia payment of \$1,200,000 authorized by PC 1976-7/2886 November 25, 1976) ..	6,170,000	1974-75	2,232,000	3,366,077	6,003,685

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>Quebec—Continued</i>					
Charles Duranceau Ltée and Beauchemin-Beaton-Lapointe Inc To provide construction management services for the construction of a language training school and a recruit training school and supporting services—base development .....	5,979,865	1975-76	3,000,000	2,259,758	2,566,000
Eastern Armoured Floor Ltd Megastructure concrete slab finishes Section 2—base development .....	115,761	1976-77	22,000	9,384	9,384
Formco Inc and N A F Ltée Tunnel construction—base development .....	254,170	1976-77	254,000	247,500	247,500
Megastructure formwork and placing of concrete podium Section I—base development .....	1,458,590	1975-76	1,400,000	1,254,815	1,254,815
Laurent Gendron Ltée Megastructure—concrete reinforcement living quarters—Sector I base development .....	346,775	1976-77	347,000	81,419	81,419
Hamscomb Roy Associates Design services for base development cost control .....	1,020,000	1973-74	200,000	313,708	944,761
Fernand A Imbeault and Associates Consultant services—structural design of base development .....	200,000	1975-76	150,000	160,893	185,128
Jumo and Associates Ltd Engineering Co-ordinator project office—base development (Contract previously under \$100,000 and payments were \$69,889) .....	115,863	1973-74	40,070	45,974	115,863(f)
L M L Electrique Ltée Megastructure—Electrical Conduits in slab Phase 2 and 3 podium—base development .....	191,163	1976-77	191,000	101,795	101,795
La Cie Electrique Swift (1976) Ltée Megastructure—electrical works Podium Phase I—base development .....	1,556,316	1976-77	600,000	49,096	49,096
Les Constructions Impact Ltée Water and sewer services—base development .....	1,236,722	1975-76	1,170,000	1,189,902	1,189,902
Les Entreprises Desourdy Inc Construction of additions and alterations to Cadet Quarters at Royal Military College .....	1,353,469	1974-75			1,353,469
Megastructure foundations and addition and alterations—Central heating plant—base development .....	900,265	1975-76	811,000	855,285	900,265
J Lewin and Co Ltd Plumbing and heating—Central heating plant—base development .....	812,600	1976-77	813,000	759,384	759,384
Pallotta Metal Works Inc Megastructure—steel stairs and fixed steel lintels .....	451,568	1976-77	100,000	28,258	28,258
St John's Ready Mix Co Ltd Production and supply of concrete—base development .....	1,632,339	1976-77	665,000	617,059	617,059
J M Szoges Inc Alterations and additions to hangar No H-103 .....	629,600	1976-77	46,000	48,455	48,455
Tomenson Saunder Whitehead Insurance Ltd Insurance requirements during construction activities .....	265,023	1975-76	200,000	128,093	128,093
Transit Construction Ltée Repair and reinforce timber structure—Hangars 101, 102 and 103 and hangar HD-4 .....	320,555	1976-77	300,000	226,695	226,695
Universal Concrete Services Ltd Megastructure—Concrete floor finishes—base development .....	140,587	1976-77	50,000	39,363	39,363
F Vinet Inc Megastructure—In slab electrical conduits residences—Sectors 1 and 2 .....	139,900	1976-77	47,000	34,605	34,605
Wallcrete of Canada Ltd Megastructure—Formwork and placing of concrete/living quarters Sectors 1 and 2 .....	2,266,958	1976-77	350,000	376,701	376,701
Concrete formwork and placing podium—Sector 2 Base Development .....	1,594,359	1976-77	1,500,000	1,069,041	1,069,041
Western Caissons (Quebec) Ltd Base development—Piling for megastructure—Provide all labour materials equipment and services necessary for the proper installation of all piles .....	1,730,276	1975-76	900,000	673,008	1,591,491
Senneterre— A Dion et Fils Inc Rejuvenation of various roofs .....	142,469	1975-76	83,000	95,487	142,469(f)
Valcartier— Contract: A N Bail Ltée and T Pringle and Son Ltd Construction of 3 buildings and outside services .....	5,889,771	1970-71			5,889,771(f)
Valcartier Development (1971) special program .....	677,188	1971-72	3,500	3,500	677,188(f)
Beaurivage et Methot Inc Construction of building 305 Defence Research Establishment Valcartier .....	366,712	1974-75	100	100	366,712(f)
Becan Inc Extension to building 72 .....	327,308	1976-77	324,000	271,527	271,527
To complete construction of the Quartermaster stores/maintenance garage—Phase II .....	263,830	1975-76	8,500	9,266	263,830(f)

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>Quebec—Concluded</i>					
Bilodeau-Electrique Ltée					
Construction of new sub-station and modification to distribution system .....	287,969	1974-75	155,350	147,319	287,969
Birdair Structures Inc					
Air supported structure Lot 3-3, Lot 3-1 quarters and messes .....	360,985	1971-72	1,385		359,600
Jules Chabot Inc					
Reroofing and repairing roofs—various buildings .....	164,906	1976-77	100,000	73,855	73,855
Repairing and resurfacing the roofs of various buildings .....	171,137	1975-76	29,000	28,610	171,137(f)
Janin Construction Ltd					
Earthwork and structure Lot 3-3A, Lot 3-1, quarters and messes .....	764,258	1971-72	9,700	47,218	764,258(f)
Design and construction combat group operational and training facilities—3 buildings and services and base support facilities .....	9,751,999	1971-72	114,000	892,544	9,751,999(f)
La Cie Wilfrid Allen Ltée					
Range development—construct 300 yards transitional range .....	250,138	1975-76	27,000	46,177	250,138(f)
Jean-Marie Meunier Inc					
Installation of showers and windows—permanent married quarters—Ste Foy .....	113,881	1976-77	114,000	112,867	112,867
Claude Miville Inc					
Install new furnaces and humidifiers—master quarters—Ste Foy .....	236,921	1976-77	220,000	236,921	236,921(f)
Donat Nadeau Enr					
Repairs to walls Grand Allée Armoury—Quebec .....	110,534	1976-77	105,000	110,534	110,534(f)
Pilote et Frères Construction Inc					
Repairs to stone walls—La Citadelle and Quebec .....	103,136	1976-77	104,000	103,136	103,136(f)
Hervé Pomerleau Inc					
Construction of an annex to Rimouski armoury .....	246,932	1975-76	3,100	3,071	246,932(f)
Western Caissons (Quebec) Ltd					
Range development—construction of bridge pier and retaining wall—Point Bouchard .....	138,891	1976-77	125,000	136,132	136,132
Val d'Or—					
Contract:					
Targau Construction Inc					
Construct Operations building and extension to combined mess kitchen .....	305,151	1973-74	8,000	7,652	305,151(f)
<i>Ontario</i>					
Camp Borden—					
Contract:					
Allandale Lumber Co					
Install new metal combination storm/screen windows—permanent married quarters .....	142,350	1976-77	142,350	142,350	142,350(f)
Alstead Construction Ltd					
Relocate ammunition facilities—Angus .....	768,958	1976-77	700,750	531,247	531,247
Renovations to bathrooms—250 permanent married quarters .....	230,864	1976-77	230,000	230,864	230,864(f)
Addition to building E-138 .....	105,800	1975-76	67,000	70,780	105,800(f)
Arnott Construction Ltd					
Pollution control—replace sanitary sewers—Ortona Road .....	289,091	1975-76	74,571	68,499	289,091(f)
E S Fox Limited					
Heating stations monitoring system .....	114,800	1976-77	95,000	102,000	102,400
R T McBride Ltd					
Construction of Node accommodation at Regional Headquarters building .....	473,100	1974-75	21,000	7,881	465,206
McLeod Painting and Decorating Ltd					
Installation of windows metal—combination storm and screen—permanent married quarters .....	134,320	1975-76	5,000	7,151	134,320(f)
Pat's Painting and Decorating					
Exterior painting of various buildings .....	104,479	1976-77	63,500	104,479	104,479(f)
Shar-Dee Contracting Ltd					
Addition and alterations to Base Borden Collegiate Institute .....	261,771	1974-75			261,771
Windsor Painting Contractors Ltd					
Exterior repainting of various buildings .....	144,421	1974-75			144,421(f)
Downsview—					
Contract:					
Kamrus Construction Ltd					
Structural steel metal cladding miscellaneous steel and decking .....	120,900	1976-77	120,900	40,000	40,000
Kingston—					
Contract:					
Aluminum Home Improvements Ltd					
Exterior cladding and window replacement buildings B-54 and B-55 .....	114,986	1976-77	115,000	114,986	114,986(f)
T A André and Sons Ltd					
Addition and alterations to Batoche school building R26 .....	417,353	1974-75	48,129	48,129	147,353
Bacon Engineering Ltd					
Renovation of central heating plant combustion controls .....	152,461	1976-77	23,301	115,395	115,395

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>Ontario—Continued</i>					
Ball Brothers Ltd					
Construction of Canadian Signals Regiment accommodation—Phase I	1,814,286	1974-75	20,600		1,799,473
Construction of Canadian Signals Regiment accommodation—Phase II	4,537,781	1975-76	3,893,000	3,832,400	4,342,359
Construct extension to Genet building	409,764	1973-74	2,600	6,382	409,764(f)
Bramalea General Contracting (Peel) Ltd					
Construction of science and engineering building (Modules 3, 4 and 5) at Royal Military College	12,544,094	1974-75	3,224,000	3,107,890	12,348,602
Construction of North Wing Massey Library Royal Military College	4,495,406	1974-75	2,320,100	2,213,654	4,458,250
Comstock International Ltd					
Construction of underground steam distribution—Phase III	1,655,320	1974-75	22,000	98,450	1,655,320(f)
R E Ferguson Ltd					
Modifications to primary distribution system	194,167	1976-77	175,000	148,860	148,860
Modify fire alarm system	291,040	1976-77	250,000	90,615	90,615
Fodor Engineering Ltd					
To prepare an operating and maintenance manual for the electrical and mechanical systems—science and engineering building	116,750	1976-77	110,00	104,983	104,983
James Kemp Construction Ltd					
Kitchen renovations building 32—Royal Military College	352,341	1974-75	10,000	3,000	352,341(f)
Jim Magee Plumbing and Heating Ltd					
Repair to underground steam distribution—Phase I	346,285	1973-74			346,285(f)
Install new boiler at Central Heating Plant	289,427	1974-75	16,318	16,318	289,427(f)
Repair underground steam distribution—Phase II	757,332	1974-75	1,884	1,884	757,332(f)
Harry P Smith and Marshall Stahl Elliott Mill Ross					
Design services—accommodation for 1 Canadian Signals Regiment—Fee 3.25 per cent of construction cost	311,991	1973-74	2,000		311,991(f)
M Sullivan and Son Ltd					
Science and Engineering buildings—Royal Military College Modules 1 and 2	4,830,513	1972-73	25,600	24,912	4,830,513
Taggart Construction Ltd					
Construction of outside utility service for North Wing Massey Library—Royal Military College	1,054,011	1974-75	20,274	14,282	1,054,011
Bill Watson and Co Ltd					
Showers in married quarters—Fort Henry Heights	181,009	1973-74	1,875		179,134
North Bay—					
Contract:					
Des Build Development Ltd					
Construction of 200,000 imperial gallon base reservoir	258,062	1976-77	258,000	55,452	55,452
D J Venasse Construction Ltd					
Replacement of concrete steps—married quarters—Hornell Heights	105,000	1976-77	100,000	39,604	39,604
Ottawa—					
Contract:					
Calor Mechanical Ltd					
Installation of air conditioning in 78 patients rooms at the National Defence Medical Centre	247,705	1975-76	7,000	10,686	247,705(f)
G W Carlson Construction Ltd					
Procurement delivery to site and installation of HP 12 × 53 steel bearing piles—Eagle River Bridge, Yukon Territory Mile 236.8 (Demster Highway)	432,713	1974-75	336,000	383,713	432,713
R E Ferguson Ltd					
To provide for the alterations to Receiver Building (Part 2)—National Defence Headquarters	414,645	1975-76	410,000	413,645	413,645
Ottawa (North)—					
Contract:					
Aluma-Seal Building Products Reg'd (Division of Tisco Home Building Products Ontario Ltd)					
Replacement of windows—permanent married quarters—(Rockcliffe Site)	193,000	1976-77	193,000	183,391	183,391
Arcon Canada Division of A B P Services Ltée					
Replace storm windows and screens—100 married quarters	107,995	1976-77	108,000	107,995	107,995(f)
Bacon Engineering Ltd					
Replace boiler—Building No 80—Central Heating Plant	191,196	1975-76	80,000	74,196	191,196
Built Environment Co-Ordinators Ltd					
Consultant services—Master development plan—land engineering test establishment Orleans	109,500	1974-75			109,500(f)
F E Cummings Construction Co Ltd					
Construct photographic and instrumentation building at land engineering test establishment Orleans	144,131	1973-74			144,131(f)
Dibblee Construction Co Ltd					
Test road repairs—Repairs to 60% test slope—land engineering test establishment	120,098	1976-77	120,000	36,132	36,132



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>Ontario—Concluded</i>					
Ottawa (South)— Contract: Roland Larivière Ltée Masonry repairs—various buildings .....	122,783	1975-76	6,000		122,783(f)
Petawawa— Contract: Bacon Engineering Ltd Retube boilers No 3 and 4, building P49 and replace oil burners No 3 and 4, building 49 .....	155,881	1976-77	156,000	155,881	155,881(f)
Beaver Asphalt (Ontario) Ltd Road repairs and asphalt surfacing .....	239,718	1976-77	200,000	239,718	239,718(f)
Bothwell—Accurate Company Ltd Reroofing and repairing the roofs of various buildings .....	166,675	1976-77	157,500	166,675	166,675(f)
K B P Sales Ltd Removal and disposal of existing storm and/or screen sash and installation of combination of storm and screen windows and doors .....	158,844	1975-76	159,000	158,844	158,844(f)
Peterene General Contractors Ltd Exterior painting of base buildings and married quarters .....	142,475	1975-76	141,400	139,875	142,475(f)
Provincial Industrial Roofing and Sheet Metal Co Ltd Reshingle roofs and insulate attics of Master Quarters .....	181,044	1976-77	160,000	173,298	173,298
M Sullivan and Son Ltd Storage facilities for 1 Canadian Field Hospital .....	233,590	1976-77	233,000	215,920	215,920
Construct a five bay refuelling tender garage .....	224,673	1976-77	255,000	223,167	223,167
To provide interior modification to the Quartermaster garage building .....	237,900	1974-75	11,000	1,342	237,900(f)
Addition to buildings K101 and K103 .....	109,362	1974-75	1,000	954	109,362(f)
E A Wagner Construction Ltd Construction of Highway 417 Bypass through Canadian Forces Base Petawawa .....	124,255	1975-76	10,301	10,301	124,255(f)
Toronto— Contract: Ally Construction Co Ltd Extension to Officers' Mess Dining Room—Building No 1 Canadian Forces College .....	241,857	1974-75			241,857(f)
West-Lake Construction Ltd Addition and kitchen renovations—Building No 1 Canadian Forces College .....	176,610	1976-77	177,000	176,610	176,610(f)
Trenton— Contract: J D Coad Construction Co Ltd Alterations to pool and change area building No 24 .....	114,929	1975-76	1,924	1,853	114,929(f)
McLeod Painting and Decorating Ltd Replacement of windows for married quarters—Middleton Park .....	184,262	1975-76	250,000	35,000	35,000
J D Coad Construction Co Ltd Extension to Building No 19 Fire Hall .....	133,165	1975-76	5,000	3,918	133,165(f)
M and S Roofing and Sheet Metal Ltd Roof replacement—various buildings .....	146,086	1975-76			146,086(f)
Maxim Electrical Construction Co Ltd Rehabilitate airfield lighting system .....	274,093	1976-77	275,000	263,282	263,282
Neath Toronto Ltd Exterior repair and repainting Buildings No 21, 56 and 20 .....	193,147	1975-76	45,925	44,072	193,147(f)
Normand and Fleming Ltd Construction of other ranks quarters .....	2,976,263	1976-77	2,900,000	1,377,021	1,377,021
Tec Contractors Ltd Addition and renovations to Building 34—Decompression chamber and equipment .....	251,698	1973-74	14,286	15,984	251,698(f)
<i>Manitoba</i>					
Beauséjour— Contract: Paul Lavoie Ltd Construction of 12 permanent married housing court .....	192,616	1974-75			192,616(f)
Portage la Prairie— Contract: Hansen Construction Co Ltd Additions and renovations—hangar 4 renovate classrooms GTS Building 36 .....	464,283	1976-77	464,000	452,132	452,132
Nelson River Construction Ltd Replacement of water supply main .....	125,419	1975-76	8,000	3,316	125,419(f)
Shilo— Contract: Aetna Roofing Co Ltd Roof repairs—various buildings .....	164,520	1975-76	67,710	72,616	164,520(f)
Comstock International Ltd Supply/install power transformer and switchgear and related work—main sub-station .....	178,067	1976-77	178,000	175,784	175,784



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>Manitoba—Concluded</i>					
Gaiser Builders Ltd					
Special training—additional facilities contract No 5 .....	1,202,729	1975-76	203,000	171,904	1,202,729(f)
Peter Leitch Construction Ltd					
Construction of special training—Additional facilities contract No 4 (consisting of outside services paving roads and walks) .....	249,751	1975-76	9,000		249,251
Norcan Development Ltd					
Extension to Junior Rank's Club Building L-117 .....	246,843	1974-75			246,843(f)
Reid Crowther and Partners Ltd					
Consultant services—German army construction requirements .....	253,835	1973-74	10,000	7,098	253,835(f)
<i>Winnipeg—</i>					
Contract:					
Bomark Industries Ltd					
Renovations to Room 120 Building 84 Air Navigation Procedures Trainer-Westwin .....	111,802	1976-77	100,000	83,174	83,174
G B R Associates					
Consultant services—Defence Research Board accommodation .....	896,000	1974-75	44,500	13,374	863,899
McNicol Construction Ltd					
Replacement of water mains—hangar line .....	130,599	1976-77	131,000	120,568	120,568
Paramount Glass and Millwork Ltd					
Supply and installation of metal windows—Permanent married quar- ters .....	109,750	1976-77	110,000	92,741	92,741
<i>Saskatchewan</i>					
<i>Moose Jaw—</i>					
Contract:					
Bird Construction Co Ltd					
Extension to Base Supply Building No 58 .....	248,465	1976-77	248,000	248,465	248,465(f)
Extension to ground training school—Building No 64 .....	375,159	1975-76	375,000	375,159	375,159(f)
Concord (Ottawa) Electrical Contractors Ltd					
Terminal Aids Replacement Program—Landing Aids update pro- ject—Instrument landing systems installation .....	240,005	1976-77	240,000	213,645	213,645
Graham Construction Ltd					
Expansion of petrol oil lubricants facilities .....	327,899	1975-76		21,977	327,899(f)
Construction of hangar No 6 lean-to engine repair and storage .....	442,043	1975-76	50,500	58,487	442,043(f)
Inland Construction Ltd					
Flight line student accommodation 2nd storey additions to hangars 3 and 5 .....	588,398	1975-76	247,000	263,365	588,398(f)
<i>Alberta</i>					
<i>Calgary—</i>					
Contract:					
Aetna Roofing (1975) Ltd					
Reroofing and repairing of roofs—various buildings Currie and Sarcee barracks and Metawa Armoury .....	155,775	1976-77	156,000	155,775	155,755(f)
Alberta Marble and Tile Co Ltd					
Install ceramic tile in washrooms of buildings B4 and B8 (Barrack Blocks) .....	301,849	1975-76			301,849(f)
AlSCO Carlton Ltd					
Installation of pre-painted metal siding—8 buildings and associated boiler rooms—Camp Wainwright .....	124,569	1976-77	125,000	124,569	124,569(f)
Bird Construction Co Ltd					
Construction of swimming pool—Currie Barracks .....	576,555	1974-75	30,500	22,888	576,555(f)
Caravan Building Products					
Installation of pre-painted metal siding—Camp Wainwright .....	161,254	1974-75	16,000	11,264	161,254
F J Contractors Ltd					
Construct additional accommodations—Hangar No 6 .....	148,858	1976-77	150,000	148,858	148,858(f)
Freeze Maxwell Co Ltd					
Reroofing of base buildings B7, A8, A13 and A17—Sarcee barracks ..	220,845	1976-77	221,000	220,845	220,845(f)
F Neilson and Son Ltd					
Replace roof hangar hangar No 3—Currie Barracks .....	127,769	1976-77	130,000	127,769	127,769(f)
Rusco Industries Northern Ltd					
Supply/install aluminum storm-screen windows 22 buildings and associated boiler rooms—Wainwright .....	189,774	1976-77	188,000	187,618	187,618
<i>Cold Lake—</i>					
Contract:					
Aetna Roofing (1975) Ltd					
Replace roofs of buildings 7, 41, 54 and lean-to No 1 hangar— Medley .....	218,998	1976-77	219,000	29,581	29,581
J K Campbell and Associates Ltd					
Replace roofs on hangars 3 and 4 .....	186,470	1973-74	10,000	645	186,470(f)
Christensen and McLean Roofing (Edmonton) Ltd					
Repairs to roof-hangar No 1 .....	247,124	1975-76	45,500	72,935	247,124(f)

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>Alberta—Continued</i>					
Ernest Painting and Decorating Ltd					
Interior repainting 330 permanent married quarters .....	152,405	1976-77	155,000	152,405	152,405(f)
Overall Construction (Edmonton) Ltd					
Repave base roads parking lots—Medley .....	170,089	1976-77	170,000	170,089	170,089(f)
Genereux Workshop (Bonnyville) Ltd					
Addition to junior ranks' canteen building No 41 (\$152,292 was paid through non-public funds) .....	531,397	1976-77	500,000	402,292	402,292
Stan Kolodka Construction Ltd					
Clearing slashline perimeter Primrose Lake evaluation range .....	111,713	1976-77	112,000	111,713	111,713(f)
Noralta Construction Ltd					
Plotting quadrants—Shaver River HE range brush clearing high explosive bombing and rocket range—Shaver River—Medley .....	362,340	1976-77	362,000	250,479	250,479
Renovations to bathrooms in 125 permanent married quarters—Medley .....	166,701	1976-77	167,000	159,795	159,795
North East Paving Co Ltd					
Navigation aids access roads .....	249,552	1976-77	250,000	29,533	29,533
K E Roessler Construction Co Ltd					
Update water supply system .....	669,894	1975-76	669,000	665,684	665,684
Rusco Industries Northern Ltd					
Replace windows—Martineau Master Quarters—Phase II .....	174,299	1976-77	174,000	172,895	172,895
Valere's Construction Co Ltd					
Relocation of meteorological and operations sections to hangar No 1—Medley .....	173,642	1976-77	174,000	8,050	8,050
Addition to engine test cell-building 152, addition to Base supply building 66, renovations to base hospital building 51—Phase II .....	696,199	1976-77	325,000	126,472	126,472
Rehabilitation of central heating system .....	254,847	1973-74	3,000	1,550	254,847(f)
Non-destructive testing additions to hangar No 2 .....	263,127	1974-75	3,300	2,449	263,127(f)
<b>Edmonton—</b>					
<b>Contract:</b>					
Alisco Carlton Ltd					
Installation of metal siding married quarters—Lancaster Park .....	266,500	1976-77	267,000	266,500	266,500(f)
Binder Construction Ltd					
Extension to hangar 5—(Namao) .....	175,562	1975-76	6,000	4,826	175,562(f)
J K Campbell and Associates Ltd					
Roofing and recoating at No 7 Canadian Stores Depot .....	223,491	1975-76	75,900	55,429	211,505
Federal Joint Sealing Co of Canada Ltd					
Airfield pavement rehabilitation—Lancaster Park .....	173,640	1976-77	174,000	122,940	122,940
Holzer Construction Ltd					
Installation of ceramic tiles and showers—permanent married quarters bathrooms—Lancaster Park .....	259,924	1976-77	260,000	113,669	113,669
Leamac Industrial Developments Ltd					
Install ceramic tiles and showers—married quarters bathrooms .....	244,855	1973-74			244,855(f)
Mario Concrete Work and Stonemasonry Ltd					
Construction Petrol Oil Lubricants warehouse and office .....	148,325	1975-76	20,300	23,608	148,325(f)
Addition to building 200 (in-flight feeding kitchen) .....	302,836	1974-75	5,200	4,036	302,836(f)
Nu-West Development Corporation Ltd					
Construction of housing development .....	4,385,535	1975-76	3,269,000	3,279,088	4,360,338
Poole Construction Ltd					
Addition to Operations Building—Canadian Forces Station Inuvik ..	274,542	1976-77	275,000	262,864	262,864
Rusco Industries Northern Ltd					
Replacement of prime windows permanent married quarters—Lancaster Park .....	226,633	1976-77	227,000	226,633	226,633
Replacement of prime windows—Lancaster Park .....	127,116	1976-77	127,000	127,116	127,116(f)
Replacement of married quarter prime windows .....	107,828	1975-76	5,000	5,364	107,828(f)
Vanderpoel Construction Ltd					
Addition to Guthrie School—Lancaster Park .....	330,500	1976-77	330,000	46,543	46,543
<b>Penhold—</b>					
<b>Contract:</b>					
Bennett and White Western Ltd					
Construction of Node accommodation building Regional Headquarters .....	611,286	1974-75	35,000	30,929	605,935
Otto Roofing (Red Deer) Ltd					
Reroofing supply building No 36 and Headquarters Building No 39 ..	178,838	1975-76	1,500	606	178,838(f)
Western Industrial Contractors Ltd					
Construction of a new water distribution system .....	804,948	1975-76	262,000	252,611	796,220
<b>Suffield—</b>					
<b>Contract:</b>					
Aetna Roofing (1965) Ltd					
Reroofing and repairing the roof of Building 307 .....	104,719	1975-76	2,000	1,404	104,719(f)
Mark Properties Ltd					
Truss repairs buildings 210 and R 1 .....	149,343	1976-77	149,000	149,343	149,343
Western Industrial Contractors Ltd					
Construction of battle group movement centre .....	202,000	1976-77	200,000	127,314	127,314

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Continued</b>					
<i>British Columbia</i>					
<i>Chilliwack—</i>					
<i>Contract:</i>					
Bird Construction Co Ltd					
Construction of Phase II of the Canadian Forces Officer Candidate School .....	2,731,000	1976-77	700,000	79,681	79,681
Additions and alterations to 500—man mess building 1015 .....	309,610	1976-77	310,000	108,065	108,065
Construction of Phases I and II of the Canadian Forces Officer Candidate School .....	5,833,323	1976-77	3,000,000	2,574,722	2,574,722
Eagel Rock Construction Ltd					
Phases I and II of construction of a rifle range at the Vernon army cadet camp .....	229,631	1976-77	133,000	227,994	227,994
D C Festing and Sons Ltd					
Construct new pumphouse install new pump chlorination and fluoridation equipment piping valves specialties and controls and interconnection with the base water system .....	125,458	1974-75	2,500	20,953	125,458(f)
Gadicke Construction Co Ltd					
Alteration and addition to Senior NCO's mess—Building No 2—Aldergrove .....	191,213	1976-77	166,000	184,408	184,408
Key Construction Ventures (Joint venture of Key Contractors Ltd and Ricketts—Sewell Electric Ltd)					
Construction of Operations building—Aldergrove .....	1,555,709	1974-75	112,000	130,664	1,555,709
James Pearce Contracting Ltd					
Construction of pumphouse for existing and new water wells with associated equipment treatment facilities electrical power supply and controls piping system modifications and access roads—Canadian Forces Station Aldergrove .....	139,737	1975-76	63,000	61,852	139,737(f)
Raymond Enterprises Ltd					
Kitchen and lounge alterations and additions Junior ranks mess building No 4 Aldergrove .....	110,162	1976-77	80,000	101,678	101,678
Thompson Berwick Pratt and Partners					
Services of an architect/urban planner for a complex to form the Canadian Forces officer candidate school .....	404,364	1973-74	75,000	108,610	404,364(f)
Voth Brothers Construction (1974) Ltd					
Dining room addition Junior ranks' club—Building No. 4 and construct single quarters—Aldergrove .....	306,335	1976-77	306,000	80,005	80,005
<i>Comox—</i>					
<i>Contract:</i>					
Como Lake Contracting Ltd					
Construction of new 4-bay fire hall .....	591,142	1974-75	6,000	5,334	591,142(f)
Franklin Electric Ltd					
Replace underground distribution system—remove and replace cable and transformers for all portions of the airfield lighting except approach 29 and runway 18-36 .....	295,397	1975-76	163,000	164,974	295,397(f)
Raybern Erectors Ltd					
Replacing/relocating perimeter fence—Phase 1, 2 and 3 .....	153,614	1976-77	154,000	153,614	153,614(f)
<i>Esquimalt—</i>					
<i>Contract:</i>					
Acme Commercial Painting (Victoria) Ltd					
Interior painting of 17 buildings—dockyard .....	103,757	1976-77	98,000	103,263	103,263
Cana Construction Co Ltd					
Replacement of elevators in buildings 80, 85 and 508—dockyard .....	204,984	1976-77	205,000	197,199	197,199
Clark and Pattison Painting Contractors					
Exterior painting of 475 permanent married quarters—various areas .....	179,970	1976-77	175,000	6,500	6,500
Dura Construction Ltd					
Construct library building—Royal Roads .....	934,268	1973-74	4,000	4,089	934,268(f)
Hunter Construction Ltd					
Construction of Junior ranks club .....	1,689,163	1973-74	78,000	75,004	1,689,163(f)
Stevenson and Kellogg Ltd					
Consultant services—to evolve a base development plan .....	675,264	1973-74	58,000	41,191	658,191
A D Storrie Construction Ltd					
Construction of Canadian Forces mechanical engineers and training building—Nanosec Bay .....	659,243	1974-75	34,000	30,530	659,243(f)
T and B Construction Ltd					
Addition to Building No 1 (Winchelsea Island) .....	229,911	1976-77	229,000	219,584	219,584
Webb and Trace Ltd					
Extend sewer outfall (Pollution control project)—Belmont Park/Royal Roads .....	144,786	1975-76	68,000	63,022	144,786(f)
Western Power Cable Jointing Ltd					
Improvements to electrical power supply—Winchelsea Island .....	201,890	1976-77	200,000	191,496	191,496
<i>Masset—</i>					
<i>Contract:</i>					
Walter Cabott Construction Co Ltd					
Additions and renovations to hospital .....	633,455	1976-77	300,000	143,644	143,644
Oord's Construction Ltd					
Construction of married quarters .....	505,181	1976-77	425,000	394,605	394,605

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL DEFENCE—Concluded</b>					
<i>General</i>					
Various—					
Contract:					
*Calor Mechanical Ltd Ottawa					
Government Printing Bureau Hull Quebec—alterations .....	117,101	1975-76			117,101(f)
Foundation of Canada Engineering Co Ltd					
Design services for the Samson program and consultant services—					
Maritime semi-automatic exchange accommodation Receiver					
Building .....	200,000	1973-74	28,718	4,579	175,861
*Stel-Zer Construction Co Ltd Ottawa					
Replacement of windows—military stores .....	121,497	1976-77	121,497	121,497	121,497(f)
Univex Canada Ltd					
Purchase and installation of equipment for Data Centre enhancement					
Camp Borden and Tunney's Pasture Ottawa .....	1,705,868	1974-75	17,200	13,108	1,705,868(f)
*Electrical and mechanical alterations and additions—Computer Centre .....	525,657	1974-75			525,657(f)
<b>NATIONAL HEALTH AND WELFARE</b>					
<i>Yukon Region</i>					
Watson Lake—					
Contract:					
*Ray Bilt Construction					
Watson Lake Cottage Hospital .....	1,632,860	1973-74	90,025	90,025	1,611,851(f)
Whitehorse—					
Contract:					
*Keith Plumbing and Heating Co Ltd					
Standby boiler and extended boiler room .....	**304,378	1974-75	38,904	38,904	295,222(f)
<i>Northwest Territories Region</i>					
Pond Inlet—					
Contract:					
*A C Stark Oshawa Ont					
Nursing Station .....	727,000	1976-77	755,000	716,000	720,000(f)
Chesterfield Inlet—					
Contract:					
Atco Structure Ltd					
Nursing Station .....	121,623	1975-76	50,000	50,930	130,913(f)
<i>Alberta Region</i>					
Gleichen—					
Contract:					
*Greene Construction Co Ltd					
Blackfoot Health centre .....	732,000	1976-77	586,000	689,899	694,199
Edmonton—					
Contract:					
***Supply and installation of Boiler					
Charles Camself Hospital .....	133,224	1976-77	143,000	63,234	63,234
<i>Manitoba Region</i>					
Cross Lake—					
Contract:					
*Public Works (day labour project)					
Nursing Station .....	1,547,200	1976-77	285,000	284,030	284,030
Oxford Home—					
Contract:					
*Public Works (day labour project)					
Nursing Station .....	750,000	1976-77	112,000	111,761	111,761
Garden Hill—					
Contract:					
*ARC Enterprises Ltd					
Nursing Station—Phase I .....	**509,145	1975-76	(See Phase II)	234,368	540,051(f)
*Public Works (day labour project)					
Nursing Station—Phase II .....	785,855	1976-77	485,000	230,632	230,632
<i>Ontario Region</i>					
Moose Factory—					
Contract:					
Simpsons Contract Division					
Renovations and furnishings to Nurses residences .....	**194,280	1975-76	80,000	99,529	189,625(f)
Northern Canada Power Commission					
Takeover of power station and equipment .....	170,563	1976-77		170,563	170,563(f)

\*Awarded through Public Works

\*\*Amends reporting in previous years Public Accounts

\*\*\*New boiler installation at Charles Camself Hospital comprises two contracts: Volcano Ltd Montreal Que \$63,234 (supply of boiler) and Comstock International Ltd Edmonton Alta \$69,990 (installation of boiler).

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL HEALTH AND WELFARE—Concluded</b>					
<i>Quebec Region</i>					
Bersimis—					
Contract:					
*Gilles & Fils Construction Inc					
Health Centre .....	225,000	1975-76	225,000	229,119	229,119(f)
Natashquan—					
Contract:					
*Norbec Construction Inc					
Health Centre .....	290,000	1975-76	290,000	266,400	273,000(f)
<b>NATIONAL REVENUE</b>					
<b>Customs and Excise</b>					
<i>New Brunswick</i>					
**Grand Falls—					
Contract:					
*Grand Falls Milling Company Limited					
Office building .....	156,608	1974-75	161,000	334	156,608(f)
<i>Quebec</i>					
Montreal—					
Professional Fees: *Architectural Services					
C Beaubien Montreal					
Preliminary studies and estimates—Sutherland wharf .....	7,500	1976-77		7,381	7,381
<i>Ontario</i>					
Toronto—					
Contract:					
*R O M Limited					
Alterations to office building .....	136,470	1975-76	136,470	4,000	136,470(f)
<i>Manitoba</i>					
**Tolstoi—					
Contract:					
*Fonger Construction					
Office building .....	258,263	1975-76	135,000	1,255	258,263(f)
<i>Saskatchewan</i>					
Oungre—					
Contract:					
*Lorman Construction Limited					
Office building .....	245,739	1976-77	145,000	141,099	141,099
Professional Fees: Consultants					
*Burgoyne Partners Limited Winnipeg Man					
Structural design .....	3,000	1976-77		2,860	2,860
*Klien and Dashevsky Winnipeg Man					
Mechanical design .....	3,000	1976-77		2,917	2,917
<i>British Columbia</i>					
Aldergrove—					
Professional Fees: Architectural Service					
*A Ross Aldergrove—Architect					
Emergency roof repairs .....	3,000	1976-77		2,705	2,705
Flathead—					
Professional Fees: Architectural Service					
*Hawthorne Mansfield Tower Vancouver					
Trailer installation .....	2,800	1976-77		2,800	2,800
Stewart—					
Professional Fees: Architectural Services					
*J Tetlamanti Vancouver					
Residence repairs .....	3,000	1976-77		2,994	2,994
<b>Taxation</b>					
<i>Ontario</i>					
Various—					
Contract:					
*ESB Canada Limited					
Office building .....	688,210	1974		4,445	688,210(f)
*ADT Security Systems					
Professional and special services .....		1976-77			2,203
*Goodkey Weedmark and Associates					
Engineering .....	2,000	1976			1,500
*Earl Helland Industrial Designers					
Architectural .....	72,000	1976			56,703
*MacFarlane Electric					
Other Business Services .....		1976-77			3,360

\*Awarded through Public Works

\*\*Amends reporting in previous years Public Accounts



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>NATIONAL REVENUE—Concluded</b>					
<b>Taxation—Concluded</b>					
<i>Quebec</i>					
Various—					
Contract:					
*J and E Hall					
Other business services .....		1976-77			2,666
<i>British Columbia</i>					
Various—					
Contract:					
*Bat Contracting Limited					
Office building .....	10,035	1976		10,035	10,035
*Bain Burroughs Honan Raimet (Architects)					
Professional services .....	914,500	1975-76		165,864	231,168
*Donovan Marshall					
Professional services .....	6,000	1976-77		1,783	1,783
<b>PRIVY COUNCIL</b>					
<i>Ontario</i>					
Orleans—					
Contract:					
*Wick Bros of Canada .....	2,806	1976-77	2,806	2,806	2,806
<b>PUBLIC WORKS</b>					
<b>ACCOMMODATION PROGRAM</b>					
<b>General Purpose Buildings</b>					
<b>Listed Projects</b>					
<i>Newfoundland</i>					
Fortune—Government of Canada Building					
Contract:					
CCM Construction (Nfld) Ltd St John's .....	265,000	1976-77			
Professional Fees:					
Hydrospace Engineering (Nfld) St John's					
Engineering .....				10,521	10,521
**Nfld Design Associates Ltd St John's					
Architectural .....					5,040(f)
Warren Associates St John's					
Architectural .....				9,650	16,557
<i>Nova Scotia</i>					
Amherst—Government of Canada Building .....			207,000		
Contract:					
A C Mallet et fils Ltée Moncton NB .....	2,160,530	1974-75			2,108,069(f)
Arrow Building Corp Ltd Dartmouth .....	259,369	1976-77		259,149	259,149
Professional Fees:					
Acadia Consultants & Inspection Ltd Moncton NB					
Engineering .....					3,351(f)
**Richard Robertson Halifax					
Architectural .....					2,400(f)
**Bridgewater—Government of Canada Building					
Professional Fees:					
Robert J Flinn Halifax					
Engineering .....					10,125(f)
Land Purchases:					
Irving C Oickle & Miriam B Oickle .....				50,000	50,000(f)
Erna May O'Neil .....					40,000(f)
Halifax—Government of Canada Accommodation Feasibility Study .....			200,000		
Port Hawksbury—Government of Canada Building					
Professional Fees:					
Peter Cochrane Architects Ltd Halifax					
Architectural .....					8,987(f)
<i>New Brunswick</i>					
**Newcastle—Government of Canada Building—additions and alterations .....			451,000		
Contract:					
J Heber Brown Ltd Moncton .....	513,278	1976-77		404,500	404,500
Professional Fees:					
**A D I Ltd Fredericton					
Engineering .....					8,256(f)
Sub-surface investigation .....					2,841(f)

\*Awarded through Public Works

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>New Brunswick—Concluded</b>					
Oromocto—Government of Canada Building .....			79,000		
Contract:					
Abbey Landry Ltd Moncton .....	595,918	1975-76		56,485	595,918(f)
Professional Fees:					
A D I Ltd Fredericton .....				7,828	20,365(f)
Building inspection .....					
Land Purchase:					
**Town of Oromocto .....					7,500(f)
Sussex—Government of Canada Building—addition and modernization					
Contract:					
John Flood & Sons(1961) Ltd Saint John .....	458,166	1974-75		6,813	458,166(f)
Professional Fees:					
**Neil & Gunter Ltd Fredericton .....					10,000(f)
Engineering .....					
Land Purchase:					
**Town of Sussex .....					5,600(f)
<b>Quebec</b>					
Alma—Government of Canada Building—Additions and improvements .....			754,000		
Contract:					
**Roméo Fortin Inc Alma .....	1,044,134	1975-76		982,132	1,044,134
Professional Fees:					
Gravel Simard and Cauchon Alma .....					
Design and supervision .....				24,513	88,981
Land Purchases:					
Gertrude Morel Goudreault .....					28,571(f)
Jean Eudes Maltais .....					42,277(f)
Jean Baptiste Maltais .....					35,083(f)
Camille Gagné .....					3,150(f)
Jean-Claude Demers .....					688(f)
Stéphane Maltais .....					250(f)
René Paradis .....					200(f)
John Lévesque .....					200(f)
Bruno Laroche .....					250(f)
Raynald Boudreault .....					200(f)
Julien Poisson .....					275(f)
Beauharnois—Government of Canada Building .....			645,000		
Contract:					
Concrete Construction Inc Montreal .....	619,403	1976-77		373,224	373,224
Professional Fees:					
**Lafleur and Lafleur Valleyfield .....					
Design and supervision .....				49,563	50,630
Belœil—Government of Canada Building					
Contract:					
Seal Construction of Canada Ltd Montreal .....	678,695	1973-74			678,695(f)
Professional Fees:					
Caouette, Vachon and Poulin Longueuil .....					
Design and supervision .....					44,939
Land Purchase:					
Ville de Belœil .....					62,000(f)
Cap-aux-Meules—Government of Canada Building—Addition					
Contract:					
**Chabot Construction Ltée St David .....	619,811	1975-76		206,995	619,811(f)
Contrecoeur—Government of Canada Building			330,000		
Contract:					
Pincor Ltée Tracey .....	418,695	1976-77		343,894	343,894
Professional Fees:					
**Caouette and Vachon Longueuil .....				20,610	26,475
Design and supervision .....					
Land Purchase:					
Mme Marthe A Lapointe et Louis A Lapointe .....					54,000(f)
Lac Mégantic—Government of Canada Building					
Contract:					
Eugene Marcoux Inc Sherbrooke .....	510,289	1973-74			510,289(f)
Professional Fees:					
Ducharme Deom and Associates Montreal .....					
Supervision .....					2,599(f)
Lavigne & Marquis Architects Ste Foy .....					
Design and supervision .....					38,402

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Continued</b>					
Mont-Joli—Government of Canada Building—Improvements and addition .....			259,000		
Contract:					
**Boillard & Boiland Inc St David .....	491,919	1975-76		176,018	485,406
Professional Fees:					
Lagacé Massicotte Casgrain Rivière du Loup				6,409	63,434
Design and supervision .....					
Montreal—Customs Building—Feasibility study .....			330,000		
Professional Fees:					
Cie Yvonne Bedard Ltée Montreal					
Secretarial services .....				2,306	2,306
G Nobleman Montreal					
Project control consultant .....				10,722	12,722
**Sharry-Ouimet Montreal					
Design and supervision .....	475,000	1974-75		185,202	307,223
Montreal—Place Guy Favreau—Feasibility studies preliminary design and acquisition of land .....			4,000,000		
Professional Fees:					
**Andre Air Montreal					
Appraisal .....					600(f)
Rene Alain & Associates Montreal					
Appraisal .....					12,562(f)
**Begin Charland & Valiquette Montreal					
Appraisal .....				9,865	29,972(f)
R Bigras Montreal					
Appraisal .....				9,500	9,500(f)
Brunet Durocher Denis Parent Montreal					
Legal services .....				16,000	16,000(f)
Gisele Charbonneau Montreal					
Secretarial Services .....					4,684(f)
Construction Industry Computer Consultants Montreal					
Scheduling and cost estimating .....	186,066	1973-74		18,387	186,066
D D A Management Consultants Ltd Montreal					
Common services study .....					9,150(f)
Jacques H Delorme Montreal					
Program development .....					4,255(f)
De Grand Pré Amyot Lesage Deschênes & Godin Montreal					
Legal services .....				10,000	13,500
Guy Debarrats Montreal					
Architectural research .....					19,660(f)
**Armand Desrosiers Montreal					
Appraisal .....					7,883(f)
Government of Canada—Supply and Services Ottawa					
Service fees .....					2,325(f)
James F Harris Toronto Ont.					
Commercial services .....					2,327(f)
**Saul Handleman .....				15,000	20,000(f)
Dr Fernand Imbault Montreal-Nord					
Structure and foundation studies .....					2,270
Raymond Joyal & Associates Montreal					
Appraisal .....				7,179	58,106
J C Lahaie & Associates Montreal					
Preliminary studies .....					49,938(f)
Lalonde Girouard Letendre Montreal					
Electrical and mechanical consultants .....	1,970,700	1973-74		107,215	547,617
Lalonde Valois Lamarre Valois & Associates Montreal					
Structural and traffic consultants .....	1,235,800	1973-74		77,895	275,357
Larose Laliberte Petrucci & Webb Zeraffa Menkes Associates Mount Royal					
Architectural design .....	3,549,500	1973-74		225,935	1,047,705
Arthur Marois Montreal					
Appraisal .....				18,170	26,190
Claude Mercier Montreal					
Land survey .....					10,475(f)
Miller Racine Dugas & Associates Montreal					
Marketing study .....	164,000	1973-74			134,986(f)
M P Photo Reproductions Ltd Montreal					
Photographic services .....					3,474(f)
North & Leonard Inc Montreal					
Appraisal .....					16,885(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Continued</b>					
<b>Montreal—Place Guy Favreau—Concluded</b>					
<b>Professional Fees—Concluded</b>					
Pierre Pauquet Montreal					
Clerical services .....					2,434(/)
J D Raymond & Associates Montreal					
Appraisal .....				7,201	17,508
Philippe Roberge Montreal					
Legal services .....					14,004(/)
Tetratex Ltd Montreal					
Geotechnical studies .....					13,725(/)
Eugene Therien Montreal					
Appraisal .....				2,205	10,267
<b>Land Purchases:</b>					
Abond Plastic Corporation .....					12,500(/)
Carl Aulin .....					350(/)
Antonio Banasinski .....					425(/)
Association Notre-Dame de la Protection .....					18,000(/)
Romeo Beaulieu .....					4,098(/)
Benson & Hedges Ltd .....					56,942(/)
**Bedard & Girard Ltée .....	380,001	1972-73		293,001	380,001(/)
Léo Bédard .....					650(/)
Sarah Berlinblau .....					5,000(/)
André Boulanger .....					350(/)
Charles Boulanger .....					21,000(/)
**Chait Salomon Gelber Reis Bronstein et Letvack .....					1,300(/)
Henry G Chan .....					350(/)
Y Chan .....					250(/)
Tom Chou .....					325(/)
Chun Chan .....					250(/)
**Commission des Écoles Catholiques de Montréal .....	1,396,566	1972-73		548,566	1,396,566(/)
**Corporation Archépiscopale Catholique Romaine de Montréal .....	1,088,571	1972-73			1,088,571(/)
Les Ecclésiastiques au Séminaire St Sulpice .....	373,247	1972-73			373,247(/)
John Ellement .....					350(/)
James Coward .....					350(/)
**Ralf Gatis .....					3,225(/)
Globe Basket Ware Ltd .....					20,000(/)
**Armand Grenon .....				26	10,225(/)
**Hector Grenon .....				26	10,225(/)
**Yvette Grenon-Lavallée .....				26	40,974(/)
Sam Goldwasser (Estate of Jacob Goldwasser) .....					50,440(/)
Harry Goldwasser (Estate of Jacob Goldwasser) .....					50,440(/)
Mrs. Pauline Goldwasser-Levine .....					50,440(/)
Mrs. Sara Goldwasser .....					50,440(/)
Mrs Ella Gowanlock et R Cabot .....					250(/)
Georges Hum .....					250(/)
Lou Hum .....					35(/)
**Mrs Doris L Hott .....					35,135(/)
Rosaire Infortunato .....					300(/)
Judy's Lingerie Inc .....					28,420(/)
Kearns Limited .....					13,000(/)
Jonathan Keith .....					2,500(/)
Lacote Realities Ltd .....	318,504	1972-73			318,504
Mrs Raymond Lavalée .....					40,000(/)
Kenneth Lee & Al Wing Noodle Ltd .....					53,074(/)
Heinz Libman .....					1,500(/)
Mr & Mrs Abraham & Zelda Letovksy .....					13,547(/)
Mrs Andre Marchand .....					11,012(/)
Mrs Paule Marchand-Tudor .....					9,524(/)
J Mackintosh .....					300(/)
C W Mark .....					400(/)
Mrs Patricia McDermott .....					350(/)
Bruce McNeil .....					850(/)
John H Melloy .....					4,904(/)
Mrs Jeannette Moscovitch (Estate of Jacob Goldwasser) .....					50,440(/)
Nagle Elevator Co Inc .....					55,438(/)
Pan-American Investment Ltd .....					14,290(/)
The Pentecostal Assemblies of Canada .....	126,000	1972-73			126,000(/)
Ron Proby .....					500(/)
					300(/)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Concluded</b>					
<b>Montreal—Place Guy Favreau—Concluded</b>					
<b>Land Purchases—Concluded</b>					
Henri Richard .....					
Maurice Robert .....					350(f)
J S Robertson Ltd .....					17,500(f)
The Royal Trust Co Ltd .....					21,500(f)
**Jack Schwartz .....				45,357	94,357(f)
Tomtai Ho .....					425(f)
Ta Ching Trading Co Ltd .....					17,890(f)
Yvet Tam .....					200(f)
**The Trustee Board of the Presbyterian Church .....	426,898	1973-74		22,778	426,898(f)
City of Montreal .....	1,005,000	1972-73			1,005,000(f)
**Estate Louis Vineberg .....	255,240	1972-73			255,240(f)
Wing Ham Wong .....					300(f)
Wong Corporation .....	154,038	1972-73			154,038(f)
**Wong Wing Food Products .....	573,205	1972-73		237,505	573,205(f)
**Estate Henry G Wong, John A Wong, William S Wong, Peter Wong, Edward S Wong and George G Wong .....				15,000	54,000(f)
Mrs Kweichum Woo .....					35(f)
Wing Chang Co and Chang Wok Noodles Mfg .....					77,000(f)
<b>Quebec—National Health and Welfare Building—Renovation</b>					
<b>Contract:</b>					
Somec Inc Quebec .....	1,683,047	1972-73			1,683,047(f)
<b>Professional Fees:</b>					
Bouthillette Parizeau & Buies Ste Foy .....					
Design and supervision .....	121,156	1971-72			121,516
<b>Riviere du Loup—Government of Canada Building—Improvements</b>					
<b>Contract:</b>					
Alfitar Construction Inc St Leonard .....	547,380	1975-76			547,380(f)
<b>Professional Fees:</b>					
Paquet Dutil et Associates Ltd Ste Foy .....				107	29,638(f)
Design and supervision .....					
<b>Ste Agathe des Monts—Government of Canada Building—Addition</b>					
<b>Contract:</b>					
La Cie de Construction Oméga Ltée Laval .....	686,481	1974-75			686,481(f)
<b>Professional Fees:</b>					
Clément Levesque & Mercier Architects St Jérôme .....				3,205	50,299(f)
Design and supervision .....					
Government of Canada—Supply and Services .....					4,300(f)
Data processing .....					
<b>Land Purchase:</b>					
Ville de Ste Agathe .....					33,000(f)
<b>Ste Anne des Monts—Government of Canada Building—Addition</b>					
<b>Contract:</b>					
**Roland Dickner Inc Rivière du Loup .....	503,840	1975-76		17,018	503,840
<b>Land Purchase:</b>					
**François Banville .....					31,000(f)
<b>**St Hyacinthe—Government of Canada Building .....</b>					
<b>Contract:</b>					
Charles Gilbert Ltée St Hyacinthe .....	512,210	1975-76		485,260	485,260
<b>Professional Fees:</b>					
Fraprier Parent Tétrault & Lanquedoc Longueuil .....				15,583	45,848
Design and supervision .....					
<b>Sept Îles—Government of Canada Building .....</b>					
<b>Contract:</b>					
**Euclide Perron Ltée Chicoutimi .....	5,032,060	1975-76		3,595,423	4,200,599
<b>Professional Fees:</b>					
**Belzile Brassard Galiene Pineault Quebec .....					
Design and supervision .....	375,000	1973-74		107,672	358,432
<b>Land Purchases:</b>					
Les Entreprises Cunials .....					415,831(f)
Gaétan Poulin .....					1,917(f)
<b>Sherbrooke—Government of Canada Building—Improvements</b>					
<b>Contract:</b>					
J M Jeanson Ltée Sherbrooke .....	706,038	1976-77		706,038	706,038(f)
<b>Professional Fees:</b>					
Alphonse Belanger Sherbrooke .....				17,692	63,543(f)
Design and supervision .....					

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Capital Region</b>					
Hull—100 Gamelin Blvd—Refurnishing					
Contract:					
Marion Construction Inc Ottawa Ont .....	495,618	1975-76		492,666	492,666
Hull—100 Gamelin Blvd—Replacement of elevator					
Professional Fees:					
James H Irving and Associates Ottawa Ont .....				4,795	4,795
Design and supervision .....					
Hull—Government of Canada—Building No 1 Part I—Construction of Tower					
Contract:					
Fuller Construction Ottawa Ont .....	13,724,600	1970-71			13,724,600(f)
Professional Fees:					
Henry Wanton Jones Montreal .....				11,753	88,500(f)
Artwork Sculpture .....					
Delaszkos Architect Montreal .....					
Design and supervision .....	529,789	1969-70			529,789(f)
Mechanical and electrical changes .....					4,296(f)
**Hull—Government of Canada—Building No 2					
Contract:					
Dinex Transmission Ltd Montreal .....					
Window washing equipment .....	141,993	1972-73			141,993(f)
T Fuller Construction Ottawa Ont .....					
Elevated sidewalk .....	440,184	1975-76		25,588	440,184(f)
Movable partitions—State C Office Tower .....	13,486,463	1973-74			13,486,463(f)
**Tresco Inc St Romuald .....					
Acoustical panels .....	272,664	1975-76		11,785	263,779
Professional Fees:					
Canadian Pacific Consulting Services Ltd Montreal .....					
Prepare Master CPM Network .....					5,670(f)
Project control consultant .....					51,568(f)
Forest/Bodrug and Associates Ltd Ottawa Ont .....					
Office Planning .....	150,000	1972-73			142,946(f)
D E Laszkos Architect Montreal .....					
Design and supervision .....					17,317(f)
Design and supervision .....					15,993(f)
Design and supervision—elevated sidewalk .....				11,652	48,280
Design and supervision—movable .....	771,541	1972-73			771,541(f)
Partitions .....				590	23,587(f)
Changes to Planters .....					4,390(f)
Preparation of "1/4" Plans .....					5,347(f)
R Weghsteen Montreal .....					
Artwork tile cladding .....					35,000(f)
Hull—Government of Canada Building No 3 .....			32,687,000		
Contracts:					
Aerodynamics Inspecting (Eastern) Ltd Toronto Ont .....					
Testing adjusting and balancing mechanical systems .....	124,650	1975-76		30,160	30,160
Applied Insulation Co Ltd Ottawa Ont .....					
Thermal and external acoustic insulation .....	600,455	1975-76		273,580	560,596
Beer Precast Concrete Ltd Scarborough Ont .....					
Precast Plaza finish .....	242,418	1975-76		240,705	240,705
Canada Flushwood Doors Mfg Ltd Terrebonne .....					
Supply wood doors .....	109,709	1975-76		17,787	108,621
Canadian Hardware Consultants Ltd Ottawa Ont .....					
Carpentry .....	205,697	1975-76		111,241	165,678
**Capfrom Inc Ottawa Ont .....					
Formwork and concrete placing for sub-structure Sector 3 .....	1,340,657	1973-74			1,309,164
Formwork and concrete placing for superstructure Sector 3 .....	5,775,506	1974-75		331,613	5,774,100
Formwork and concrete placing for superstructure Sector 4 .....	2,674,612	1974-75		40,599	2,657,613
Comstock International Ltd Ottawa Ont .....					
Plumbing and drainage Sections 3 and 4 .....	1,334,135	1974-75		269,515	1,334,135
Automatic sprinkler system Sections 3 and 4 .....	1,457,509	1974-75		345,774	1,444,108
Heating ventilation and air conditioning in building .....	5,234,993	1975-76		2,128,590	5,187,178
Heating ventilation and air conditioning—bridge and computer area .....	731,527	1975-76		667,765	731,527
Main electrical systems .....	8,444,994	1975-76		3,613,685	8,404,878
Comstock International Ltd Ottawa Ont .....					
Electrical systems and fire protection .....	1,243,942	1975-76		1,221,310	1,238,086
Supply and installation of lighting protection system .....	134,793	1973-74			129,797
Concordia Construction Inc Montreal .....					
Construction management .....	10,949,500	1973-74		2,475,796	10,691,503

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	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Capital Region—Continued</b>					
<b>Hull—Government of Canada Building No 3—Continued</b>					
Construction Specialties Ltd Mississauga Ont					
Electronic data processing.....	127,714	1975-76		125,331	125,331
Durand Hardward Ltd Montreal					
Supply finishing hardward.....	111,774	1975-76		107,309	107,309
Durie Mosaic and Marble Ltd Ottawa Ont					
Ceramic and Quarry Tile.....	431,307	1975-76		350,018	350,018
Duron Ontario Ltd Ottawa Ont					
Slabs on grade and related work.....	152,623	1974-75		44,529	145,153
Miscellaneous metals.....	270,270	1975-76		237,028	237,028
Roadbase and plaza membrane waterproofing.....	697,539	1975-76		328,133	679,093
Engineered Sound Systems Ltd Mississauga Ont					
Masking sound system.....	113,848	1975-76		102,757	102,757
<b>**Equity Consultant International Ltd Ottawa Ont</b>					
Supply of steel.....	1,478,182	1973-74		93,840	1,478,182(f)
Fedex Ltd Hull					
Excavation.....	1,092,481	1973-74			1,092,481
Footing Section 4.....	587,763	1974-75		41,923	566,533
Francon Division of Canfarge Ltd Ottawa Ont					
Ready mix concrete—Contract No 1.....	1,899,458	1973-74			1,899,458(f)
Ready mix concrete—Contract No 2.....	900,000	1975-76		61,912	729,230
G and H Steel Services Ltd St Constant					
Setting reinforcing steel Section 3.....	994,532	1973-74		112,401	994,532
George and Asmusen Ltd Ottawa Ont					
Masonry to street level Sectors 3 and 4.....	116,354	1974-75		115,103	115,103
Block and brick masonry Sectors 3 and 4.....	3,544,271	1975-76		885,608	2,544,271
A V Hallam Lathing and Plastering Ltd Thornhill Ont					
Drywall air seal Sectors 3 and 4.....	176,430	1975-76		53,220	176,430
Special ceilings Sectors 3 and 4.....	216,478	1975-76		118,388	168,788
Harris Steel Division of Quebec Steel Products Lachine					
Supply of reinforcing steel.....	852,563	1973-74			852,563(f)
J R B Construction Ltd Ottawa Ont					
Footing—Section 3.....	362,276	1973-74			362,276(f)
K S H Canada Ltd Bramalea Ont					
Supply and install light lenses.....	297,047	1975-76		297,047	297,047(f)
La Cie Univex (Quebec) Ltée Ottawa Ont					
Special lighting.....	255,410	1975-76		240,114	240,114
Legendyk and Company Ltd St Leonard					
Sandblasting Sectors 3 and 4.....	128,545	1975-76			120,270
A S Leitch Co Ltd Midland Ont					
Supply of pumps and heat exchangers.....	123,052	1975-76		9,346	122,032
Louvedrape de Canada Ltd Montreal					
Supply and installation of louvre blinds.....	317,716	1975-76		219,224	219,224
Mathreux Conveyor Company Ltd Port Hope Ont					
Mail conveyor system.....	240,784	1975-76		237,104	237,104
Mount Royal Concrete Floor (Canada) Ltd Ottawa Ont					
Roofing and sheetmetal.....	337,905	1975-76		105,291	329,991
Murphy and Morrow Ltd Hull					
Demountable partitions.....	290,986	1976-77		204,440	204,440
Napko Contractors Inc Ottawa Ont					
Mechanical piping and equipments Sectors 3 and 4.....	2,641,043	1975-76		221,133	2,523,016
Nick Giamberardino and Bros Ltd Ottawa Ont					
Drywall and Plaster—Sectors 3 and 4.....	901,723	1975-76		583,972	841,822
<b>**Otis Elevator Co Ltd Hamilton Ont</b>					
Elevators and escalators.....	3,052,620	1973-74		388,918	2,848,275
Perfection Rug Co Ltd Montreal					
Supply and installation of carpets.....	840,113	1975-76		109,041	776,478
Planned Renovators Limited Montreal					
Painting and wall covering.....	213,711	1975-76		164,087	164,087
Prefac Concrete Co Ltd Ville d'Anjou.....	1,002,001	1974-75		94,589	1,001,559
Raymonde Theriault in Trust for Tiger Steel Ltd Lucerne					
Fabrication and placing of reinforcing steel.....	604,881	1974-75			604,602
Ronraf Ltd Ottawa Ont					
Concrete bases and curbs.....	117,369	1975-76		117,369	117,369
St Lawrence Northdown Joint Venture Ottawa Ont					
Acoustical ceilings.....	1,175,087	1975-76		785,899	1,098,706
Sidbec Dosco Ltd Montreal					
Supply of reinforcing steel.....	197,038	1975-76		39,489	197,308(f)

**\*\*Amends reporting in previous years Public Accounts**

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Capital Region—Concluded</b>					
<b>Hull—Government of Canada Building No 3—Concluded</b>					
Swing Stage Limited Scarborough Ont					
Window washing equipment .....	237,792	1975-76		212,587	226,612
<b>**Vandenbelt Metal Works Ltd Ottawa Ont</b>					
Supply and install metal stairs—Sector 3 .....	251,860	1974-75		15,828	205,528
Supply and install metal stairs—Sector 4 .....	107,665	1974-75			54,470
Watts and Henderson Inc Hazeldean Ont					
Underground plumbing and draining .....	218,251	1974-75		11,749	218,251(f)
Westeel Rosco Ltd Ottawa Ont					
Metal siding—Sectors 3 and 4 .....	386,540	1975-76		295,118	312,638
M Zagerman and Company Limited Ottawa Ont					
Structural steel for bridge .....	432,885	1974-75		30,392	426,258
Miscellaneous structural steel—Sectors 3 and 4 .....	131,913	1975-76		17,553	131,913
Supply of reinforcing steel bars .....	197,058	1973-74			197,058(f)
Zimcor Company Ltd Lachine					
Curtain wall .....	2,566,981	1974-75		375,821	2,500,812
Aluminum entrances and glazing—Sectors 3 and 4 .....	1,463,422	1974-75		442,081	1,403,715
Miscellaneous glass and glazing .....	479,000	1975-76		364,352	364,352
<b>Professional Fees:</b>					
David Bouva Dimakopoulos Montreal					
Art Scale Model .....					7,000(f)
Design and supervision .....	4,206,133	1972-73		487,334	3,684,566
Fine art co-ordination fee .....				12,444	12,444
Landscape design .....				5,589	17,733
Design central monitoring system .....				7,065	7,065
Building science service .....				1,975	8,825(f)
Graphics and signage .....				15,299	15,299
Interface studies .....				11,806	11,806(f)
As-built study .....				10,579	10,579(f)
Exploration survey of "As Built" conditions .....					21,897(f)
Graphics and signage coordination fee .....				6,750	6,750
Various design changes .....	114,744	1972-73		66,865	101,854
Landlord requirements .....				16,402	16,402
Resident supervision .....	850,000	1972-73		284,498	809,348
Special lighting design .....					16,145(f)
D B Freedman and Associates Kanata Ont					
Estimating services on change orders .....				2,805	2,805(f)
Dr L W Hegvold Ottawa Ont					
Acoustical services .....				2,457	15,720(f)
Leblanc Montpetit Debrouvand Associates Montreal					
Review of mechanical packages .....					19,107(f)
Marcel Ste Marie Hull					
Survey of land .....				22,017	22,017
Guido Molinari Montreal					
Artwork .....				7,000	7,000
National Research Council Ottawa Ont					
Wind tunnel studies .....					11,394(f)
Sores Inc Montreal					
Project control consultation .....	176,500	1973-74			78,336(f)
Woods Gordon and Co Toronto Ont					
Development of system for Project Management .....					47,559(f)
Professor W Wright Ottawa Ont					
Appraisal of structural design .....					15,000(f)
<b>Hull—Government of Canada—Building No 4—Feasibility Study</b>					
<b>Contract:</b>					
Automatic Sprinkler Ltd Mississauga Ont					
Sprinklers fire protection .....	1,195,169	1976-77		5,315	5,315
B G L Construction Limited Montreal					
Infrastructure .....	4,242,775	1975-76		3,771,907	3,771,907
Bail Limitée Montreal					
Construction Management .....	2,878,660	1975-76		928,544	1,327,952
Capform Inc Hull					
Superstructure and enclosure .....	10,619,767	1976-77		754,006	754,006
Comstock International Ltd Ottawa Ont					
Temporary power and lighting .....	140,600	1976-77		49,970	49,970
<b>**Hugh M Grant Ltd Ottawa Ont</b>					
Excavation .....	916,622	1975-76		103,896	902,575
V K Mason Construction Ltd Ottawa Ont					
Lower level structural work .....	176,117	1975-76		154,692	154,692

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Capital Region—Concluded</b>					
<b>Hull—Government of Canada Building No 4—Concluded</b>					
Paratonnerre Montreal Inc Anjou					
Amenagement de Paratonnerre .....	174,200	1976-77		24,681	24,681
Sayers et Associes Ltée Gatineau					
Refrigeration ventilation and air conditioning .....	6,757,559	1976-77		72,591	72,591
Westinghouse Canada Limited Ottawa Ont					
Power transformers .....	178,481	1976-77		88,521	88,521
<b>Professional Fees:</b>					
Adga Limited Ottawa Ont					
Special interior design .....				9,505	9,505
Fondex Ltée Hull					
Concrete testing and inspection .....				3,797	3,797
G K Garden Calgary Alta					
Building science inspection service .....				5,196	5,196
D E Lazosky Architect Montreal					
Design and supervision .....					3,814(f)
Les Laboratoires Outaouais Inc Hull					
Concrete inspection and testing .....				48,001	48,001
Peat Marwick Mitchell and Co Ottawa Ont					
Evaluation Report .....					2,598(f)
<b>**P G L and Rene N Leblanc Montreal</b>					
Design and supervision .....	1,878,886	1974-75		749,015	1,457,624
Site supervision .....	250,000	1974-75		135,082	135,082
Lighting design .....				11,444	11,444
Snow and wind study .....				4,295	4,295
Seismic monitoring .....				5,447	5,447
Quantity surveying .....					13,200(f)
Street settlement study .....				7,301	7,301(f)
Inspection of foundations .....				14,915	17,254(f)
Fine artwork coordination .....				8,010	8,010
Translation .....				34,603	34,603
Cinema and parking design revisions .....				5,414	5,414
Post Office planning .....				3,214	3,214
Changes in design for security requirements .....				7,919	7,919(f)
Revisions to commercial area drawings .....				10,831	13,305
Landscape design and supervision .....				15,504	15,504
Drawings of mechanical and electrical sleeves .....				13,326	13,326
Preparation of commercial guidelines .....				7,676	7,676
Preparation of colour perspectives .....				3,215	3,215(f)
Changes in design for deletion of emergency generators .....				9,144	9,144(f)
Energetic study .....				10,188	10,188
Atrium study .....				3,490	3,490
Aubry street study .....					19,241(f)
Commercial area concept study .....					2,970(f)
Computer studies of mechanical systems .....					14,187(f)
Landscape design .....					3,455
Pre-blast survey .....					8,314(f)
Pre-design analysis .....	671,031	1974-75			671,031(f)
Revision of presentation of drawings .....					2,276(f)
Sub-service investigation .....					13,759
Garden McMillan Calgary Alta					
Building science consulting .....				2,880	2,880
Marcel Ste Marie Hull					
Establishment of Capastrol No 5 .....					2,250(f)
Prepare site plan .....					2,724(f)
Survey of land .....					4,269(f)
<b>Land Purchases</b>					
Canadian Imperial Bank of Commerce .....					59,230(f)
<b>**F W Woolworth Co</b> .....				5,278	64,508(f)
<b>Ontario—Capital Region</b>					
<b>Ottawa—Census Building—Tunney's Pasture</b>					
<b>Contract:</b>					
Black and McDonald Ltd Ottawa .....	389,784	1976-77		389,784	389,784
Comstock International Ottawa .....	471,338	1976-77		471,338	471,338(f)
Calor Mechanical Ltd .....	207,208	1976-77		201,208	201,208
<b>Professional Fees:</b>					
<b>**J L Richards and Associates</b> .....				22,178	38,712

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Capital Region—Continued</b>					
Ottawa—Confederation Building—Supply and install air conditioning					
Contract:					
**Comstock International Ltd Ottawa .....	881,192	1974-75		13,003	881,192
Professional Fees:					
**Goodkey Weedmark and Associates Ltd Ottawa .....				4,876	78,136
Ottawa—Confederation Building—Electrical System—Phase I					
Contract:					
Comstock International Ltd Ottawa .....	410,204	1974-75			410,204(f)
Professional Fees:					
Goodkey Weedmark and Associates Ottawa					
Design and supervision .....					26,000(f)
**Ottawa—Confederation Building .....			430,000		
Contract:					
Otis Elevators Co Ltd					
Conversion of 8 elevators .....	840,589	1975-76		347,856	792,888
Ottawa—External Affairs Headquarters Building—Conference Auditorium					
Furniture					
Contract:					
Foundations Co of Canada Ltd Ottawa					
Construction of building .....	28,705,407	1970-71			28,705,407(f)
Fraka Construction Ltd Dorval Que					
Landscaping .....	183,137	1974-75			183,137(f)
Gothic Stores Fixtures Ltd Toronto .....	197,968	1973-74			197,968
Professional Fees:					
Dewar Insulations Inc Scarborough					
Waterproofing work .....					6,976
Univex Canada Ltd Ottawa					
Electrical work .....					6,913
**Webb Zerafa Menkes Housden Toronto—Architectural Services .....				25,249	40,828
Delay claims .....				4,649	55,615
Design and supervision—landscaping .....				1,144	26,427(f)
Design and supervision—simultaneous translation equipment .....				5,288	16,206
Design and supervision fees on change orders .....					1,442,135(f)
Design conference auditorium .....					24,070(f)
Graphics program .....				2,500	10,600
Translation equipment .....					6,031
Ottawa—Government of Canada Building No 2—Booth Street					
Contract:					
Foundation Building Construction Co Ottawa .....	10,490,669	1971-72			10,479,622
**Crismar Enterprises Ltd Ottawa					
Ground floor finishing .....	172,802	1975-76		91,512	172,802
Grading and related work .....	177,228	1974-75			177,228(f)
Sunar Ltd Ottawa					
Screens .....	436,328	1974-75			436,328(f)
Screens .....	145,487	1975-76			145,487(f)
Professional Fees:					
Ogilvie and Hogg Ottawa					
Design and supervision .....	511,987				507,366
Additional mechanical and electrical inspections .....					3,312(f)
Extra supervision .....					68,000(f)
Revisions and abandoned work .....					2,107(f)
**Douglas Ball Inc Montreal Que					
Office planning .....				5,619	11,136(f)
Ottawa—Government of Canada Building No 8—Census Building .....			15,000,000		
Contracts:					
Ron Engineering and Construction Ottawa .....	24,043,532	1975-76		16,254,230	16,254,230
Hugh M Grant Ltd Ottawa .....	702,925	1975-76		38,917	702,925(f)
Omega Construction Ltd Ville Saint-Laurent Que .....	11,825,221	1971-72			11,825,221(f)
Professional Fees:					
McLean and MacPhadyen Ottawa					
Design and supervision .....	567,135	1966-67			567,135(f)
Ogilvie and Hogg McLean and MacPhadyen Ottawa					
Design and supervision .....		1974-75		176,822	1,309,883
J B Design Canada Ottawa .....				35,672	35,672
M and E Construction Scarborough .....				1,663	1,663
Ian Martin Associates Ottawa .....				4,674	4,674
John D Patterson and Associates Ottawa .....				988	988
J B Design Canada Ottawa .....				39,964	39,964

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Capital Region—Continued</b>					
Ottawa—Government of Canada Building No 5—Sparks and Bank St .....			900,000		
Contract:					
V K Mason Construction Ltd					
Sub-structure Phase II .....	6,961,453	1974-75		90,442	6,961,453
Professional Fees:					
G S Adamson and Associates Toronto					
Design and supervision .....	918,363	1973-74			918,363(f)
**Adamson and Associates Toronto					
Design and supervision .....	4,825,000	1975-76		819,612	3,952,093
D I Design and Development Toronto					
Interior design .....		1975-76		18,190	34,231
J F Harris Ltd Toronto					
Assisting with commercial development .....					5,000(f)
Donald Keyes Ltd Hamilton					
Advertising services .....		1974-75			4,798(f)
Ottawa Gas Ottawa					
Gas mains .....					45,548(f)
Land Purchase:					
National Capital Commission Ottawa					
Management costs .....					233,922(f)
Ottawa—Government of Canada Building—Tunney's Pasture No 4					
Contract:					
**McLean-Peister Ltd Kitchener .....	184,653	1974-75			184,653(f)
Professional Fees:					
Z Bigniew Blazeje Toronto					
Sculpture .....					24,000(f)
McLean and MacPhadyen Ottawa					
Design and supervision .....	180,000	1974-75		29,260	94,586
Supply and Services Ottawa					
Security services .....					5,934
Security and Investigation Services Ltd Ottawa					
Security services .....					5,806
Ottawa—Langevin Block renovations					
Contract:					
Armenian Rugs-Tapis Ltd Ottawa .....	102,126	1975-76			102,126
T P Crawford Ltd Ottawa .....	374,356	1974-75			374,356(f)
Peter Curkovic Painters and Decorator Ltd Ottawa .....	141,613	1975-76		2,622	141,613(f)
A Fustin Co Ltd Ottawa .....	118,388	1974-75			188,388(f)
Montgomery Elevator Co Ltd Ottawa .....	213,693	1974-75		2,966	213,693(f)
B J Normand Ltd Ottawa .....	322,641	1974-75		4,953	322,641(f)
Roland Larivière Ltd Ottawa .....	138,359	1974-75			138,359(f)
Donald Servant Electric Ltd Ottawa .....	557,999	1974-75		19,655	557,999(f)
J R Séguin et Fils Ltée Ottawa .....	959,495	1974-75		476	959,495(f)
Wick Bros of Canada Ltd Ottawa .....	244,745	1974-75		1,056	244,745(f)
Wick Bros of Canada Ltd Ottawa .....	129,818	1974-75		1,798	129,818(f)
Professional Fees:					
Adga Ltd Engineers and System Analysts Ottawa					
Interior design and drafting .....					2,976
**Alert Security and Investigations Ltd Ottawa					
Security Services .....				264	27,553
Miska and Gale Ottawa					
Design and construction .....	346,970	1973-74		65,259	344,176
Cost consulting services .....					13,000
Office planning .....					4,653
Roof inspection .....					11,356
Ottawa—Lorne Building—Renovation to exterior cladding					
Contract:					
Normand E Fleming Ltd Ottawa .....	2,936,297	1975-76		299,402	2,928,554
Professional Fees:					
Marani Rounthwaite & Dick Toronto .....	250,000	1974-75		15,457	227,437
Ottawa-National Defence Headquarters					
Contract:					
Cam Craft Ltd Montreal Que					
Screens .....	201,014	1973-74			201,014(f)
Ottawa—National Revenue—Taxation Headquarters—Additional accommodation					
Professional Fees:					
Page and Steele Toronto					
Site Development—Feasibility study .....					18,275

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	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Capital Region—Continued</b>					
Ottawa—Rideau Centre Development .....			3,500,000		
Professional Fees:					
J D Barnes Ltd Ottawa					
Surveying .....					9,707(f)
Brian Pye Ottawa					
Feasibility study and report .....					9,500(f)
Damas and Smith Ltd Ottawa					
Report preparation .....					1,337
Hatfield Research Co					
Economic analysis .....					4,620(f)
Murray and Murray Mathers and Haldenby Ottawa					
Design and supervision .....	335,000	1974-75			325,842
Murray and Murray Mathers and Haldenby Ottawa					
Relocation of garage and registry office .....				4,408	9,408
Seto Walt and Associates					68,923
James F Harris Toronto					
Commercial development .....				3,150	3,150
Ottawa—Sir John Carling Building—Remedial work to exterior cladding and terrace					
Contract:					
Taplen Construction Ltd Ottawa					
Exterior cladding and terrace .....	512,030	1974-75			512,030(f)
Professional Fees:					
Edward J Cuhaci Ottawa—Architectural Services					
Design and supervision .....				8,096	55,759(f)
Inspection .....					2,700(f)
Goodkey Weedmark and Associates Ltd Ottawa					
Air condition report .....					6,717(f)
Ottawa-Sparks Street Properties—Acquisition					
Land Purchases:					
Bank of Montreal .....	3,000,000	1974-75			3,000,000
Bank of Nova Scotia .....	1,265,000	1974-75			1,265,000
R and R O Blackburn Ltd .....	2,274,517	1974-75			2,274,517
Canadian Imperial Bank of Commerce .....	1,225,000	1974-75			1,225,000
Canadian National Realities .....	133,820	1973-74			133,820
Estate of Charles Booth .....	1,700,000	1974-75			1,700,000
Estate of Harold Sinclair Black .....					70,052
Low Murchison Burns Thomas and Hayden .....	288,565	1974-75			288,565(f)
G K Marshall Partners Ltd .....	259,009	1973-74			259,009
M E P C Canadian Properties Ltd .....	238,620	1973-74			238,620(f)
M E P C Canadian Properties Ltd .....	469,372	1973-74			469,372(f)
M E P C Canadian Properties and Montreal Trust .....	8,960,794	1973-74			8,960,794(f)
M E P C Canadian Properties and Royal Trust .....	2,769,926	1974-75			2,769,926(f)
Savage Shoes (1970) Ltd .....	361,057	1974-75			361,057
Ottawa-Sparks/Wellington Streets—Expropriation					
Professional Fees:					
William S Burnside Ltd Ottawa					
Appraisal .....					2,352
Ottawa—Taxation Data Centre—Uninterrupted power supply					
Contracts:					
Comstock International Ltd Ottawa .....	227,480	1973-74			227,480(f)
**E S B Canada Ltd Mississauga					
IPS Air conditioning and ventilation .....	688,211	1973-74		4,445	688,211(f)
Univex (Canada) Ltd Ottawa					
Emergency power supply .....	592,365	1974-75		59,670	586,825
Professional Fees:					
R G Beckman Associates Ltd Ottawa					
Design and supervision—air conditioning .....					15,003(f)
Ottawa-Taxation Data Centre—Emergency Power Supply					
Contract:					
Univex (Canada) Limited Ottawa .....	615,539	1974-75		28,714	615,539(f)
Ottawa—Statistics Canada—Government of Canada Building—Improvements and air conditioning					
Contracts:					
T P Crawford Ltd Ottawa .....	125,170	1976-77		125,170	125,170(f)
Modern Mechanical Ltd Ottawa .....	554,411	1975-76		355,552	554,411(f)
**Comstock International Ltd Ottawa .....	537,461	1975-76		416,671	537,461(f)
R J Nicol Construction Ltd Ottawa .....	525,914	1976-77		252,914	525,914(f)
Ron Engineering Ottawa .....	389,877	1976-77		278,576	278,576
R E Ferguson Ottawa .....	173,340	1975-76		139,231	164,231
Ron Engineering Ottawa .....	248,742	1976-77		248,742	248,742(f)
The Pedlar People Ltd Ottawa .....	287,885	1976-77		286,688	286,688(f)

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	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Capital Region—Concluded</b>					
Professional Fees:					
J L Richards and Associates Ltd Ottawa .....				2,000	2,000
Ogilvie and Hogg Ottawa .....	405,058	1975-76		104,429	358,590
Ottawa—Urban Affairs—Addition to Site .....				51,000	108,202
Ottawa—Urban Affairs Headquarters LaSalle Academy—Purchase, addition and renovation .....			770,000		
Contracts:					
Baldock Engineering and Construction Ltd Ottawa .....	167,507	1974-75			167,507(f)
Comstock International Ltd Ottawa .....	409,548	1974-75			409,548(f)
Comstock International Ltd Ottawa .....	429,003	1974-75			429,003(f)
Fish and Pare Mechanical Contractors Ltd Ottawa .....	962,453	1974-75			962,453(f)
Fraba Construction Ltd Wendover					
Landscaping .....	168,446	1975-76		149,483	168,446(f)
George and Asmussen Ltd Ottawa .....	246,934	1974-75			246,934(f)
Nick Giamberardino and Bros Ltd Ottawa .....	242,441	1974-75			242,441(f)
Hull Glass Ltd Hull Que .....	150,130	1974-75			150,130(f)
La Forest Demolition Inc Pointe-aux-Trembles Que .....	167,636	1973-74			167,636(f)
M A L Roofing Ltd Orleans .....	137,281	1974-75			137,281(f)
M P Lundy Construction Ltd Ottawa					
North Wing addition .....	1,399,168	1975-76		397,286	1,397,538
Murphy and Morrow Ltd Ottawa .....	151,622	1975-76			151,622(f)
W M Construction Ottawa Ltd Ottawa .....	269,689	1973-74			269,689(f)
Wick Bros of Canada Ltd Ottawa .....	190,735	1974-75			190,735(f)
Professional Fees:					
Grant Security Services Ltd Ottawa					
Security services .....					19,673(f)
Security services .....					11,827(f)
Government of Canada—Supply and Services Ottawa					
Security services .....					13,939
Helmer and Tutton in Association with J Leaning Ottawa					
Boiler room .....					48,999
Design and supervision .....	602,752	1973-74		25,703	416,799
Design and supervision—North Wing .....				6,624	93,821
Translation .....					21,890
William McElcheran Toronto					
Sculpture .....				7,500	25,000(f)
<b>Ontario</b>					
Barrie—Government of Canada Building .....			798,000		
Contract:					
**Emergy Construction Limited Barrie .....	1,415,343	1975-76		1,102,794	1,415,343(f)
Professional Fees:					
Jim Gillies Studios London					
Artist .....				12,680	12,680(f)
Pentland and Baker Toronto					
Design and supervision .....				20,746	81,423
**Peto-MacCallum Ltd Barrie					
Engineering .....				1,814	3,205(f)
Land Purchase					
Mrs E J Mayhew .....					325,269
<b>Hamilton—Government of Canada—Building Air Conditioning</b>					
Contract:					
Robertson-Yates Corporation Limited Hamilton .....	802,266	1975-76		198,519	802,266(f)
Professional Fees:					
Prack Partners Hamilton					
Design and supervision .....	116,564	1974-75		9,327	80,310(f)
**Robbie/Williams Toronto					
Clerk of works .....				2,845	7,681(f)
Kirkland Lake—Government of Canada Building .....			398,000		
Contract:					
Kona Builders Limited Kirkland Lake .....	855,591	1975-76		37,090	855,591(f)
Professional Fees:					
Gritchby and Delean North Bay					
Design and supervision .....				2,534	41,744(f)
**Heathwood Engineering Associates Limited Kirkland Lake					
Engineering .....				292	2,021(f)
Paul Hunter Toronto					
Artist .....				7,212	7,212(f)
Land Purchase:					
Kirkland and District Hospital .....					24,500(f)

\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Continued</b>					
Listowel—Government of Canada Building			514,000		
Contract:					
D K Construction Limited Kitchener	505,569	1975-76		505,569	505,569(f)
Professional Fees:					
Dominion Soils Waterloo				2,817	2,817(f)
Soil investigation					
Charles H Gillin London				9,133	30,544(f)
Design and supervision					
Reg Holmes Toronto				4,200	4,200(f)
Artist					
Land Purchases:					
W C Campbell					55,000(f)
W H and D Carmichael					64,350(f)
H A Fischer					48,000(f)
London—Government of Canada Building					
Contract:					
Acme Carpet Installation Ltd Rexdale	165,600	1975-76			165,600(f)
Ellis Don Ltd London					
—Phase I	290,541	1973-74			243,256(f)
—Phase II	920,381	1974-75			761,606(f)
**—Phase III	6,970,128	1974-75		29,763	6,970,128(f)
Professional Fees:					
Chorley & Bisset London				10,000	10,000(f)
Consulting engineers					
R Holmes Toronto				10,000	10,000(f)
Artist					
Shawington Engineering London					35,790(f)
Consulting Services					
**Tillman & Lamb London					
Design and supervision	573,000	1972-73		13,349	557,575
E Zelenak Westlorne				54,000	54,000(f)
Artist					
Toronto—Government of Canada Building					
Professional Fees:					
E G M Cape and Co Ltd Willowdale					
Construction Manager	338,168	1974-75			53,059
Dubois Strong Bindhart Shore Tilbe Henschell and Irwin Toronto					
Design	1,112,798	1973-74			641,226
Kurtz and Steel Ltd Sheridan Park					15,215
Project Control Services					
Toronto (North York)—Government of Canada Building			13,900,000		
Contract:					
Ainsworth Electric Toronto	1,106,536	1975-76		783,276	857,593
**Automatic Sprinkler Ltd Mississauga	349,179	1975-76		286,438	309,794
C D A Industries Ltd Scarborough	1,364,820	1975-76		600,055	600,055
**Canada Building Material Downsview	1,171,172	1975-76		597,056	1,171,172(f)
Canadool Ltd Scarborough	203,956	1975-76		86,900	86,900
C & T Reinforcing Steel Toronto	211,686	1975-76		132,576	158,363(f)
Dufferin Roofing Weston	157,756	1976-77		77,190	132,576
Dundas Iron & Steel Weston	150,114	1975-76		10,112	10,112
Environs Landscape Campbellville	126,389	1976-77		341,964	341,964
Gescan—C G E Toronto	381,722	1975-76		804,496	1,328,489
Gilbert Steel Mississauga	1,329,299	1975-76		900,832	900,832
Glaverbel Industries Concord	1,171,666	1975-76		443,232	629,515
S I Guttman Ltd Markham	995,958	1975-76		831,618	947,263
**Leader Structures Weston	140,611	1976-77		22,519	22,519
Modern Railing & Metalcraft Ltd Milliken	1,514,148	1975-76		1,053,731	1,053,731
Montgomery Elevator Co Ltd Islington	158,293	1975-76		97,021	97,021
Montgomery Elevator Co Ltd Islington	2,521,113	1975-76		1,690,783	1,763,834
**Niagara Mechanical Weston	529,213	1976-77		189,163	189,163
Northdown Drywall Ltd Agincourt	504,746	1976-77		111,283	111,283
Quality Rugs of Canada Toronto	263,188	1976-77		263,188	263,188
Sheldon's Engineering Ltd Ottawa	3,970,687	1975-76		2,164,430	3,969,687
Structural Formwork Co Milliken	397,545	1975-76			397,545(f)
Structural Formwork Co Milliken	230,770	1975-76			230,770(f)
York Excavating and Grading Co Ltd Toronto					

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Continued</b>					
Professional Fees:					
**T Beiler Locust Hill					
Artist				7,500	11,500
**Dubois & Strong & Bindhart Toronto					
Design and supervision	2,060,000	1973-74		452,201	1,569,132
E G M Cape Toronto					
Pre-site supervision					60,332(f)
**E G M Cape Willowdale					
Project management	1,930,000	1974-75		1,076,137	1,874,224
D Jean-Louis Toronto					
Artist				12,500	12,500
D Klajnerman Corp Toronto					
Structural Consultant					2,857(f)
N Kubota Toronto					
Artist				27,444	27,444
Kurtz & Steel Toronto					
Project Control	114,050	1974-75		44,730	101,100
R McKenzie Pickering					
Artist				24,250	24,250
<b>Manitoba</b>					
Fort Churchill—Marine Terminal-Upgrading					
Contract:					
McEwen Brothers Ltd Winnipeg	524,569	1976-77		469,475	469,475
Winnipeg—General Post Office Tower—Improvements					
Contract:					
**Kummen Shipman Limited Winnipeg	300,823	1975-76		33,089	300,823(f)
<b>Saskatchewan</b>					
LaRonge—Government of Canada Building					
Professional Fees:					
Pratt Lindgren Sniden Tomcej Winnipeg Man					
Drafting working drawings				3,690	3,690
Saskmont Engineering Co Ltd Saskatoon					
Structural design and supervision				6,811	6,811
Regina—Motherwell Building—Improvements			2,011,000		
Contract:					
Bird Construction Co Ltd Regina	1,821,548	1976-77		1,093,044	1,093,044
Professional Fees:					
Saskmont Engineering Co Ltd Regina					
Design	160,000	1975-76		78,681	117,959
<b>Alberta</b>					
Calgary—Government of Canada Building					
Contracts:			7,000,000		
Cana Construction Co Ltd Calgary	17,561,650	1976-77		5,287,343	5,287,343
Leslie Wright and Rolfe Insurance Limited Calgary	93,463	1976-77		46,731	46,731
Smith Engineering Ltd Calgary	1,547,919	1976-77		1,547,919	1,547,919
Professional Fees:					
**Alberta Appraisal Edmonton					
Appraisal				3,176	11,526(f)
A Dale and Associates Calgary					
Architectural and engineering	1,408,000	1973-74		283,238	983,095
**Howard P Hamilton Appraisal Co Ltd Calgary					
Appraisal				654	7,804(f)
**Klassen-Bryce Appraisers and Real Estate Consultants Calgary					
Appraisal				706	12,662(f)
Land Purchases:					
**R Bolzberg				1,032	34,678(f)
**Lono Keith Brown				5,186	45,186(f)
**L Cohen				3,274	24,524(f)
**Dominion Driv-Ur Self System				8,475	93,475(f)
**Julia Gaze				4,229	30,629(f)
**Rose Jacobsen				3,274	25,524(f)
**A and R Kasper				350	46,000(f)
**T Rintoul				1,181	37,481(f)

\*Amends reporting in previous years Public Accounts



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Alberta—Concluded</b>					
Edmonton—Sir Alexander MacKenzie Building—Improvements—Letter Sorting Equipment					
Contract:					
**Arrow Management Ltd Edmonton.....	501,610	1974-75		2,482	501,610(f)
Professional Fees:					
Associated Engineering Ltd Edmonton					
Design and supervision .....				2,034	57,765(f)
Lethbridge—Government of Canada Building					
Professional Fees:					
Robins Watson & Associates Lethbridge					
Architectural and engineering services .....	100,350	1972-73			90,045
<b>British Columbia</b>					
Bella Coola—Government of Canada Building—Construction					
Contract:					
**Albion Construction Ltd North Vancouver.....	238,437	1975-76		204,026	238,437(f)
Land Purchase:					
Joel Hamre .....		1975-76			14,937(f)
Fort Nelson—Government of Canada Building No 5—Addition.....			540,000		
Contract:					
**Pine Tree Construction Ltd Burnaby.....	700,935	1975-76		551,045	700,935
Professional Fees:					
**Killick Metz Field & Associates Dawson Creek					
Engineering and architectural .....				11,173	33,809
Fort St John—Government of Canada Building—Alterations .....			181,000		
Contract:					
Bartell Bros Construction Co Ltd Fort St John .....	252,838	1974-75			252,838(f)
Grand Forks—Government of Canada Building No 6—Alterations .....			265,000		
Contract:					
**Lake City Construction Ltd Abbotsford .....	317,998	1975-76		27,044	317,998(f)
Professional Fees:					
Leung & Lah Associates Abbotsford					
Architectural .....					5,596(f)
Land Purchases:					
Salruddin Ahmad .....					58,220(f)
Yashushi Surumoto .....					15,132(f)
McKenzie—Government of Canada Building—Construction .....			50,000		
Contract:					
Dezell Construction Co Ltd Prince George.....	569,592	1975-76		27,072	568,583(f)
Professional Fees:					
**R M Hardy and Associates Prince George					
Engineering .....					826(f)
**Ronald B Howard Vancouver					
Architectural .....					9,950(f)
Land Purchase:					
Wilson King & Co.....					35,400(f)
Powell River—Government of Canada Building—Construction					
Professional Fees:					
**S Grover Vancouver					
Art work .....				124	3,624(f)
<b>General Purpose Buildings</b>					
<b>Unlisted Projects</b>					
<b>Newfoundland</b>					
Corner Brook—Government of Canada Building—Loading dock					
Professional Fees:					
**Bowaters Nfld Ltd Corner Brook					
Engineering .....					
Grand Falls—Government of Canada Building .....					2,700(f)
Professional Fees:					
Barlow & Associates St John's					
Architectural .....				22,837	22,837
**David K Lansdowne & Partners Ltd St John's					
Construction cost consultants .....					9,346(f)
Turner Drake & Partners Ltd Dartmouth NS					
Appraisal .....				3,051	3,051
St John's—Government of Canada Building—Renovations 3rd & 4th Floor					
Professional Fees:					
Project Management & Design Ltd St John's					
Engineering .....				5,270	5,270

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Continued</b>					
<b>Newfoundland—Concluded</b>					
St John's-Pleasantville-Renovations Building 205					
Professional Fees:					
Eastern Technical Services Ltd St John's					
Engineering.....				4,248	4,248(f)
<b>Nova Scotia</b>					
Guysborough—Government of Canada Building—Addition and alterations					
Contract:					
Ronca Construction Co Ltd New Glasgow .....	193,425	1976-77			
Halifax—Purchase of 555 Young Street					
Land Purchase:					
**Halifax Relief Commission .....					75,000(f)
Halifax—Waterfront Development					
Professional Fees:					
Graham Association Montreal Que					
Engineering .....					20,000(f)
L Paul Hebert & Associates Ltd Halifax					
Feasibility Study .....				6,000	6,000(f)
MacFawn & Rogers Halifax					
Architectural .....					18,621(f)
Pat King Ltd Halifax					
Legal .....					5,235(f)
Speed & Speed Ltd Halifax					
Legal .....					4,000(f)
Sutherland Pleston Simard & Associates Halifax					
Architectural .....				10,000	10,000(f)
Sydney—Government of Canada Building—Alterations for postal and taxation					
Professional Fees:					
L Paul Bebert Halifax					
Architectural .....				28,920	52,301
**Truro—Government of Canada Building—Additions and improvements					
Contract:					
Rocca Construction Co Ltd Dartmouth .....	389,004	1976-77		19,450	19,450
Professional Fees:					
Peter Bell St John's Nfld					
Design .....				2,500	2,500(f)
Land Purchases:					
Bertha T Graham .....					29,000(f)
Stewart McInnes In Trust .....					28,700(f)
<b>New Brunswick</b>					
Bathurst—Government of Canada Building—Alterations and renovation					
Contract:					
Connolly Construction Ltd Bathurst .....	523,963	1976-77			
Professional Fees:					
James N Gavin Bathurst					
Feasibility and cost study .....					3,000
Engineering .....				12,579	36,579
Tracadie—Government of Canada Building—Extension					
Contract:					
B & S Construction Tracadie .....	198,700	1976-77			
Professional Fees:					
Douglas Steen Saint John					
Plans and specifications and design .....				10,951	10,951
<b>Quebec</b>					
Gaspé—Government of Canada Building—Air conditioning					
Professional Fees:					
Legacé Robitaille et Lefrançois Ste Foy					
Design and supervision .....					5,748
Drummondville—Government of Canada Building—Modifications					
Professional Fees:					
**Ducharme Deom & Associates Montreal					
Interior design .....					6,304(f)
LaSarre—Government of Canada Building—Modifications					
Contract:					
Alftar Construction Inc Montreal .....	115,925	1975-76		50,589	115,925(f)
Magog—Government of Canada Building—Construction of a shed					
Professional Fees:					
**Alphonse Belanger Sherbrooke					
Design and supervision .....				402	2,000(f)

<sup>1a</sup>Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Continued</b>					
<i>Quebec—Concluded</i>					
Montreal—Revenue Building—Major repairs					
Professional Fees:					
**Barré Pellerin Lemoine & Associates Montreal					
Design and supervision .....				1,759	11,096(f)
Montreal—Postal Depot—SP—Plate Forme de chargement					
Professional Fees:					
J C Brodeur					
Plans and specifications .....					9,120
Montreal—Unemployment Insurance Building—Air conditioning					
Professional Fees:					
Cayouette & Saia Montreal					
Design and supervision .....				2,340	2,340(f)
Plessisville—Government of Canada Building—Addition					
Contract:					
Construction Cloutier & Fils Inc Lac Megantic .....	136,242	1975-76		586	136,242(f)
Pointe Claire—Acquisition of land					
Land Purchase					
The Morgan Trust Company .....	120,149	1976-77		120,149	120,149(f)
Schefferville—Government of Canada Building—Addition					
Professional Fees:					
**Lucien Mainguy Sillery					
Design and supervision .....					18,897
St Hyacinthe—Government of Canada Building—Addition and renovation					
Professional Fees:					
Frappier Parent Tétrault & Languedoc Longueuil					
Design and supervision .....					30,265
<b>ACCOMMODATION PROGRAM—Capital expenditures including expenditure on works on other than Federal property</b>					
<b>General Purpose Buildings</b>					
<b>Unlisted Projects</b>					
Saint Laurent—National Film Board—Installation of pumps					
Professional Fees:					
**Fiset Papanek Miller Montreal					
Design and supervision .....				622	2,872(f)
**St Jerome—Government of Canada Building—Modifications					
Contract:					
Alftar Construction Inc Montreal .....	115,470	1975-76		9,980	115,470(f)
Saint Laurent—National Film Board—Emergency lighting					
Professional Fees:					
Fiset Papanek Miller Montreal					
Design and supervision .....				2,174	8,774(f)
<b>ACCOMMODATION PROGRAM</b>					
<b>General Purpose Buildings</b>					
<b>Unlisted Projects</b>					
<i>Quebec</i>					
**Sorel—Government of Canada Building—Modification					
Professional Fees:					
Boudrias Boudreau St Jean Montreal					
Design and supervision .....				2,119	6,244(f)
Val d'Or—Government of Canada Building—Modifications					
Professional Fees:					
Monette Leclerc St Denis Val d'Or					
Design and supervision .....				19,461	19,461(f)
Valleyfield—Government of Canada Building—Modifications					
Professional Fees:					
**Jacques Guillon Desiners Inc Montreal					
Design and supervision .....					5,254(f)
<i>Quebec—Capital Region</i>					
Hull—Les Terrasses de la Chaudière					
Professional Fees:					
Arcop Associates Montreal					
Office planning .....	215,000	1976-77		100,000	100,000
Land Purchase:					
National Capital Commission .....	2,213,119	1976-77		2,213,119	2,213,119(f)

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
General Purpose Buildings—Continued					
Unlisted Projects—Continued					
<i>Quebec—Capital Region—Concluded</i>					
Hull—Place du Portage Phase I—Alterations to ventilation system					
Professional Fees:					
Leblanc Montpetit Debroux & Associates Montreal					
Feasibility Study				3,000	3,000(f)
Hull—Place du Portage Phase I—Relocation of Hydro-Quebec Offices					
Professional Fees:					
J B Designs Canada Limited Ottawa					
Interior design				3,836	3,836
Hull—Place du Portage Phase I—Window washing, equipment—alterations and improvements					
Contract:					
The Timberland Ellicott Limited Woodstock Ont	219,221	1976-77		173,012	173,012
Mont Laurier—Government of Canada Building					
Land Purchase:					
Province de Quebec	250,000	1976-77		250,000	250,000(f)
<i>Ontario—Capital Region</i>					
Ottawa—Administrative Building—Cafeteria renovations					
Contract:					
A C T O Building Ltd Ottawa	211,310	1974-75			211,310(f)
Professional Fees:					
Ogilvie and Hogg Ottawa					
Design and supervision					19,018(f)
Ottawa—Bogue Building—Water and sewage systems					
Contract:					
Geo W Drummond Ltd	125,070	1975-76			125,070
Professional Fees:					
J L Richards and Associates Ottawa					
Feasibility study					3,858(f)
Ottawa—580 and 588 Booth Street—New link					
Contract:					
Normand and Fleming Ltd Ottawa	169,243	1975-76		54,955	169,243(f)
Professional Fees:					
Adga Limited Ottawa					5,330(f)
Ottawa—580 Booth Street—Improvement to Cafeteria					
Professional Fees:					
Ogilvie and Hogg Ottawa					
Design architectural, mechanical and electrical requirements				5,264	5,264(f)
Ottawa—Birks Building—Improvements to fire alarm system					
Professional Fees:					
J G Knowlton Ltd Ottawa					
Design and supervision				2,465	2,465(f)
Ottawa—Bogue Building Site CCRS—Supply and erection of pre-fabricated building					
Contract:					
Admiral Leasehold Limited Ottawa	450,874	1976-77		417,942	417,942
Ottawa—Central Experimental Farm—Maple Avenue Office Building—Feasibility study on renovations and/or repairs					
Professional Fees:					
Cameron Design and Drafting Service Ottawa					
Architectural Services				2,700	2,700(f)
Ottawa—Confederation Building Phase III—Washroom renovations					
Contract:					
Marion Construction Inc	177,413	1975-76		177,413	177,413(f)
Ottawa—Confederation Building—Modifications to steam supply system					
Professional Fees:					
Wood Banani and Associates Ltd Ottawa					
Engineering services				4,793	4,793
Ottawa—Conference Centre					
Professional Fees:					
Alistair M Ross Architects					
Architectural services				66,566	66,566
Ottawa—Conference Centre—Design of new hoist installation					
Professional Fees:					
Ian Martin Associates Ottawa					
Architectural services				2,808	2,808
Ottawa—Centre Core—Overall utilities study					
Professional Fees:					
CPR Greenan and Associates Ltd Agincourt					
Design					9,843

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Continued</b>					
<b>Ontario—Capital Region—Continued</b>					
Canadian Industries Ltd Montreal Que					
Review state of art with respect to waste disposal technologies .....					2,970
The Consumers' Gas Co Toronto					
Technical information and cost on combustion processes—waste facilities and general option .....					20,000(/)
D C Hamilton and Associates Ottawa					
Consultant .....					3,725
Engineering Interface Ltd Toronto .....					9,188
Ottawa—Confederation Building—Washroom renovations					
Contract:					
Marion Construction Inc .....	177,413	1975-76			177,413
Ottawa—Confederation Building—Conversion of elevators					
Contract:					
Otis Elevator Ltd .....	816,880	1975-76			445,032
Ottawa—DVA Records—Tunney's Pasture					
Professional Fees:					
Daaljo Enterprises Ottawa					
Engineering Services ..				2,482	2,482
Ottawa—Finance Building					
Professional Fees:					
Schoeler and Heaton Ottawa					
Architectural services .....	108,585	1976-77		27,146	27,146
Ottawa—Hope Building—A/C Fourth Floor					
Professional Fees:					
R G Beckman and Associates Ottawa					
Engineering services .....				1,272	1,272
Ottawa—Langevin Blackburn Building					
Professional Fees:					
Miska Gale and Ling Architects Ottawa					
Architectural services .....				3,236	3,236
Ottawa—Jeanne Mance Building—Tunney's Pasture—Sprinklers					
Contract:					
Grinnell Fire Protection Systems Co Ltd .....	136,302	1976-77		136,302	136,302(/)
Ottawa—National Film Board					
Professional Fees:					
Craig and Kohler Ottawa					
Architectural services .....				12,055	12,055(/)
Ottawa—National Research Council Building—Study A/H Equipment					
Professional Fees:					
Brais Frigon Hanley and Associates Ltd					
Engineering services .....				25,000	25,000
Ottawa—Public Archives Record Storage—Tunney's Pasture					
Professional Fees:					
Daaljo Enterprises Cons Eng Ottawa					
Engineering services .....				2,894	2,894(/)
George Bemi and Associates Ottawa					
Development of client brief .....					20,131
Ottawa—Rideau Hall—New Administration Building					
Professional Fees:					
Murray and Murray and Partners Ottawa					
Engineering services .....				9,722	9,722
Ottawa—RCMP Headquarters—Ground Floor Link					
Professional Fees:					
Ogilvie and Hogg Ottawa					
Architectural services .....				16,504	16,504
Ottawa—RCMP Headquarters—H and G Wings—Investigation of Air Conditioning systems					
Professional Fees:					
Interplan Ltd Toronto					
Engineering services .....				2,373	2,373
Ottawa—RCMP Government House—Alterations to Rotunda					
Contract:					
David T Coles Ottawa .....	166,236	1976-77		166,236	166,236
Professional Fees:					
Wilson A Salter Ottawa .....				13,298	13,298
Ottawa—Sir Charles Tupper Building—Emergency lighting and power					
Professional Fees:					
J Lunde and Associates Ltd Ottawa					
Engineering services .....				7,616	7,616



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>General Purpose Buildings—Continued</i>					
<i>Unlisted Projects—Continued</i>					
<i>Ontario—Capital Region—Concluded</i>					
Ottawa—Statistics Canada—Tunney's Pasture—Mechanical renovations					
Contract:					
Modern Mechanical Ltd .....	554,411	1975-76		355,552	554,410
Ottawa—Statistics Canada—Tunney's Pasture					
Contract:					
Comstock International Ltd					
Electrical renovations .....	537,461	1975-76		416,671	537,461
R E Ferguson Ltd					
Acoustic and coffered ceilings .....	173,340	1976-77		164,231	164,231
Acoustic and coffered ceilings .....	161,392	1975-76			25,000
Ottawa—Temporary Building No 8—Boiler replacements					
Contract:					
Calor Mechanical Ltd Ottawa	125,622	1975-76		35,222	125,622
Ottawa—Victoria Building—Installation of a fire alarm system					
Professional Fees:					
J G Knowlton Construction Engineers Ottawa				4,150	4,150
Engineering services .....					
<i>Ontario</i>					
London—Government of Canada Building					
Contract:					
Otis Elevator Company London .....	156,272	1975-76		156,272	156,272(f)
North Bay—Government of Canada Building					
Contract:					
Enterprise Investments Limited North Bay .....	172,800	1976-77			
St Catharines—Government of Canada Building					
Contract:					
Ravine Grand Construction Weston .....	151,419	1976-77		143,612	143,612
Professional Fees:					
Khan Engineering Contractors London					
Engineering .....					4,235
Windsor—Government of Canada Building					
Contract:					
Adine Builders Limited Windsor .....	198,900	1976-77		40,818	40,818
<i>Manitoba</i>					
Winnipeg—Revenue Building—1st Floor loading structural re-inforcing study					
Contract:					
Hansen Construction Co Ltd Winnipeg .....	104,319	1976-77		104,319	104,319(f)
Winnipeg—General Post Office—Air conditioning					
Contract:					
Air Flow Industries Ltd Winnipeg .....	134,596	1973-74			134,596(f)
Professional Fees:					
C B R Associates Winnipeg					
Engineering .....					9,069(f)
Winnipeg—General Post Office—Lighting					
Professional Fees:					
Scouten Mitchell Sigurdson Winnipeg					
Engineering .....					3,200(f)
Winnipeg—General Post Office—Renovations					
Contract:					
Kummen—Shipman Limited Winnipeg .....	299,769	1974-75			267,734
Winnipeg—General Post Office—Soffit failure report					
Professional Fees:					
Weizmann and Associates Winnipeg					
Engineering .....					6,792(f)
<i>Saskatchewan</i>					
Prince Albert—Government of Canada Building					
Professional Fees:					
Teag—The Environmental Analysis Group Ltd Vancouver BC				35,000	35,000
Regina—Government of Canada Building—Alterations to NH and W and CPP					
Contract:					
Independent Contractors Ltd Pilot Butte .....	236,796	1975-76		236,796	236,796
Professional Fees:					
Thomas White Regina—					
Design .....				1,900	10,787
Regina—Motherwell Building—1st and 2nd Floors—Alterations for EC and DVA					
Contract:					
Bird Construction Ltd Regina .....	186,621	1975-76		56,178	168,621

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Concluded</b>					
<b>Alberta</b>					
Brooks—Government of Canada Building					
Professional Fees:					
**Swinton Architects Ltd Calgary					
Architectural .....				3,980	5,930
Clark Swarnby and Associates Ltd Calgary					
Surveying, planning and engineering .....				2,200	2,200
Edmonton—Government of Canada Building—Renovations Ninth Floor					
Contract:					
Artek Contracting Ltd Edmonton .....	200,259	1975-76		153,368	200,259(f)
Professional Fees:					
Sinclair Naito Architects Ltd Edmonton					
Design and supervision .....				4,753	17,908
Edmonton—Government of Canada Building—Renovations Third Floor					
Contract:					
Bond and Leitch Ltd Edmonton .....	122,595	1975-76		70,650	122,593(f)
Professional Fees:					
Rockcliffe Partnership Architects and Planners					
Designing .....				985	7,735
Edmonton—Government of Canada Building—Pave parking lot					
Contract:					
City Paving and Maintenance Ltd Edmonton .....	106,964			106,964	106,964(f)
Edmonton—Government of Canada Building—Renovations 2nd and 4th Floors					
Professional Fees:					
Woolfender Group Architects Ltd Edmonton					
Design and prepare drawings and specs .....				7,500	7,500
Pincher Creek—Government of Canada Building					
Professional Fees:					
**N A Fooks Architects and Engineers Lethbridge					
Design and supervision .....				3,950	7,900(f)
<b>British Columbia</b>					
Campbell River—Purchase of Building and renovation of existing Government of Canada Building					
Contract:					
Hunter Construction Ltd Victoria .....	129,627	1976-77		97,635	97,635
Professional Fees:					
Alan Murnagham Courtenay .....				10,458	11,735
Vancouver—Begg Building—Alterations for External Affairs					
Contract:					
**Creighton Construction Co Ltd Surrey .....	451,179	1975-76		42,637	451,179(f)
Professional Fees:					
**Hopping Kovach and Grinnel Vancouver					
Architectural .....				4,189	42,183(f)
Vancouver—Old Federal Building—Renovation to First Floor					
Contract:					
Peter Hofer Construction Ltd Vancouver .....	206,006	1976-77		206,006	206,006(f)
Professional Fees:					
Jacobson Kaye Vancouver					
Architectural .....				3,206	14,917(f)
Vancouver—Old Government of Canada Building Improvements to 5th Floor					
Contract:					
**D A Walker Construction Co Ltd Vancouver .....	106,201	1975-76		3,851	106,201(f)
Victoria—Customs Building—Installing air conditioning					
Contract:					
M Rodgers Plumbing and Heating Ltd .....	122,800	1976-77		91,780	91,780
<b>General Purpose Buildings</b>					
<b>Advance Planning</b>					
<b>Newfoundland</b>					
Labrador City—Government of Canada Building					
Land Purchases:					
**Iron Ore Land Company & Lewis Day Sparks Cook & Sheppard .....					62,253(f)
St John's—Pleasantville—Land Survey					
Professional Fees:					
Atlantic Land Surveys Ltd St John's					
Engineering .....				26,905	26,905

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>General Purpose Buildings—Concluded</b>					
<b>Advance Planning—Concluded</b>					
<b>Nova Scotia</b>					
Halifax—ATTAC program					
Professional Fees:					
**Mosaic Films Ltd Port Credit Ont					
Architectural .....					21,719(f)
Management Consultant .....					16,837(f)
Halifax—Special Service Centre					
Professional Fees:					
**Pedrette Associates Toronto Ont					
Engineering .....					2,100(f)
Webber Harrington Halifax					
Engineering .....				3,600	3,600(f)
<b>Single Purpose Buildings</b>					
<b>Listed Projects</b>					
<b>Newfoundland</b>					
Mount Pearl—Post Office Building					
Professional Fees:					
Geotechnical Associates St John's					
Architectural .....					2,515(f)
St John's—Mail Processing Plant			200,000		
Contract:					
Newfoundland Engineering & Construction Co Ltd .....	6,727,736	1973-74		120,349	6,727,736(f)
Professional Fees:					
Cummings Dove & Written St John's					
Architectural .....	357,657	1973-74		5,398	357,657(f)
**Government of Canada—Supply and Services Ottawa Ont					
Printing .....					4,691(f)
**Gorman-Builer Associates St John's					
Architectural .....					37,600(f)
**Kosso Elodec Toronto Ont					
Architectural .....				4,859	11,602(f)
**Nolan White Associates St John's					
Architectural .....					8,738(f)
<b>Nova Scotia</b>					
Halifax—Mail Processing Plant					
Contracts:					
Cameron Constructing Ltd Dartmouth .....	1,250,673	1976-77		719,472	719,472
G & C Mechanical Division of GEC Canada Ltd Willowdale Ont .....	2,962,109	1976-77		27,137	27,137
Maritime Steel Foundrie Ltd New Glasgow .....	466,600	1976-77		150,712	150,712
Professional Fees:					
**Dumaresq and Byrne Ltd Halifax					
Architectural .....	676,000	1975-76		352,714	359,574
Guardian Security Services Ltd Halifax					
Security services .....				2,834	2,834
Maritime Investigation Security Ltd Halifax					
Security Services .....				9,564	9,564
Raynor Scientific Ltd Dartmouth					
Engineering .....				2,722	2,722
Ross Willcocks & Associates Ltd Halifax					
Engineering .....				6,000	6,000
Servant Dunbrack McKenzie & MacDonald Ltd Halifax					
Architectural .....					3,204(f)
Land Purchase:					
Treasurer—City of Halifax .....					2,900,000(f)
<b>New Brunswick</b>					
Centreville—Customs Building .....			57,000		
Contract:					
**United Contractors Ltd Perth-Andover .....	273,266	1975-76		53,681	273,266(f)
Professional Fees:					
A D I Ltd Fredericton					
Building Inspection .....				2,736	15,273(f)
Fredericton—Postal Station "B"			441,000		
Contract:					
Customs Builders Ltd Fredericton .....	429,777	1976-77			

\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>New Brunswick—Concluded</b>					
Professional Fees:					
Weston Roberts Engineering Ltd Halifax NS					
Structural .....				4,500	4,500
Land Purchase:					
Province of New Brunswick .....				19,454	19,454
Saint John—Postal Terminal					
Contract:					
**Rocca Construction Ltd Saint John .....	6,443,241	1974-75			6,443,241(f)
Professional Fees:					
**Gedcon Ltd Fredericton					
Soil Testing .....					7,263(f)
John Orven Hooper Hampton				11,153	21,153
Artist agreement .....					
Stanley Emmerson Associates Saint John					
Plans and specifications .....	399,580	1973-74		10,629	327,005
Land Purchases:					
City of Saint John .....				30,023	30,023(f)
**Lawson Realty Ltd					38,000(f)
**St Stephen—Customs Complex					
Contract:					
Goodyear Paving Moncton .....	1,910,102	1976-77		431,061	431,061
Professional Fees:					
Purdy and Simpson Saint John					
Plans and specification of buildings .....				26,607	50,130
Spear MacDonald & Associates Ltd Moncton					
Plans and specification bridge widening .....				52,535	82,073
Land Purchase:					
Burton Linton and Peter Scheault .....				8,500	8,500
<b>Quebec</b>					
Anjou—Postal Station .....			179,000		
Contract:					
Renovek Inc St Leonard .....	506,426	1975-76		45,436	560,426(f)
Land Purchases:					
Les Jardins d'Anjou (Quebec) Ltée .....	146,908	1974-75			146,908(f)
Chibougamau—Post Office					
Professional Fees:					
**Denis Brosseau Eymard					
Land survey .....				500	2,000
J A Marois Montreal					
Appraisal .....					3,500(f)
Dorion—Postal Station "Dorion-Vaudreuil"					
Professional Fees:					
MSM Dube Verdun					
Design and supervision .....				8,100	8,100
Land Purchase:					
**Ivanoe Corporation .....				152	66,152(f)
**Lacolle—Customs Building					
Contract:					
O Coupal Inc Iberville .....	553,238	1973-74			553,238(f)
**Matane—Government of Canada—Accommodation—Feasibility study and site acquisition			1,400,000		
Contract:					
Beaudet & Marquis Inc Quebec	2,624,419	1976-77		2,386,606	2,386,606
Collet & Frères Ltée	4,985,330	1976-77		100,002	100,002
Professional Fees:					
Lagace Massicotte Casgrain & René Lagacé Rivière du Loup					
Design and supervision .....	595,000	1975-76		488,456	488,456
Technisol Inc Quebec				568	3,432
Land Purchase:					
**Jean Lebel & M <sup>me</sup> Florence Lavoie Lebel .....					80,000(f)
Montreal—Metropolitan Area Postal Plan .....			50,000,000		
Contract:					
Acco Canadian Material Handling Burlington Ont .....	6,266,833	1976-77		279,000	279,000
Acco Canadian Material Handling Burlington Ont .....	4,073,403	1976-77		647,000	647,000
Alpha Stainless Steel Fabricators Inc Laval .....	3,389,540	1976-77		124,000	124,000
Alpha Stainless Steel Fabricators Inc Laval .....	215,911	1975-76		143,788	215,288
Alva Craft Company Ltd Anjou .....	198,200	1976-77		14,839	14,839

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Continued</b>					
<b>Montreal—Continued</b>					
Asbestos Erectors of Canada Ltd Montreal	247,850	1976-77		89,360	89,360
Jean Attore Inc Montreal	2,078,037	1976-77		1,089,290	1,089,290
Automatic Sprinkler Ltd Saint Laurent	958,965	1976-77		658,719	658,719
Beaver Asphalt Ltd Montreal	162,596	1975-76			162,596(f)
Beaver Cook & Leitch Ltd Dorval	350,154	1975-76		49,154	350,154(f)
Beaver Cook & Leitch Ltd Dorval	389,678	1975-76		31,421	389,678(f)
Becker Mechanical Construction Inc Montreal	121,714	1976-77		115,081	115,081
Becker Mechanical Construction Inc Montreal	871,237	1975-76		528,530	856,105
Becker Mechanical Construction Inc Montreal	1,607,256	1975-76		1,410,256	1,410,256
Becker Mechanical Construction Inc Montreal	758,333	1975-76		650,686	650,686
Cable Project RMB Ltd & Ralfor Steel Ltd Saint Laurent	6,676,180	1976-77		690,545	690,545
Calor Ltd Montreal	620,808	1975-76		310,882	618,979
Canadian Phoenix Steel Products Ltd Toronto Ont	671,294	1974-75			472,632(f)
Capco Pipe Piling Ltd Hamilton Ont	153,906	1974-75			101,201(f)
C E G E C O Montreal	1,762,725	1975-76		291,477	1,762,725
C E G E C O Montreal	1,413,198	1975-76		61,123	1,359,771
Concrete Construction Inc Montreal	535,270	1975-76		517,463	517,463
Delphis Cote Montreal	1,277,598	1975-76		940,700	1,266,730
A Croteau & Fils Inc St Leonard	326,129	1976-77		304,913	304,913
Digital Equipment of Canada Ltd Ottawa Ont	6,100,000	1976-77		605,185	605,185
Dominion Bridge Lachine	3,463,167	1974-75		561,304	3,462,714
Dominion Bridge Lachine	4,346,941	1974-75		1,284,347	4,332,735
Donalco Services Ltd Saint Laurent	173,000	1975-76		109,287	109,287
Duquette Construction Laval	680,748	1974-75			680,748(f)
Duquette Construction Laval	478,921	1974-75			478,921(f)
Duquette Construction Laval	913,256	1975-76		11,948	915,591
Duquette Construction Laval	142,898	1975-76		20,524	142,898(f)
Franki Canada Ltd Town of Mount Royal	603,629	1975-76		4,176	603,629(f)
Franki Canada Ltd Town of Mount Royal	458,080	1975-76		49	458,080(f)
Franki Canada Ltd Town of Mount Royal	994,197	1974-75		2,670	929,372
Gaz Metropolitan Montreal	127,986	1975-76		127,986	127,986
G E C Elliot Mechanical Handling Division Willowdale Ont	3,700,368	1976-77		392,413	392,413
G E C Elliot Mechanical Handling Division Willowdale Ont	2,894,457	1976-77		392,153	392,153
G E C Elliot Mechanical Handling Division Willowdale Ont	2,079,024	1976-77		274,829	274,829
Geopac Inc St Lambert	412,646	1974-75			412,646(f)
Les Gicleurs FF Ltd Granby	1,388,594	1975-76		460,445	1,313,860
Grinnell Fire Protection Ltd Saint Laurent	158,106	1976-77		91,798	91,798
Indoco Industrial Door Co St Hubert	428,132	1976-77		297,002	297,002
Kolostat Inc Laval	465,581	1976-77		201,408	201,408
Kolostat Inc Laval	908,756	1975-76		595,703	595,703
Labelle Ventilation Inc Laval	1,410,240	1975-76		1,001,383	1,001,383
Legendyk & Company Ltd St Leonard	178,062	1976-77		114,910	114,910
Langner Fuhrer Inc Montreal	338,470	1976-77		170,688	170,688
L'Islet Industries Inc Town of L'Islet	143,798	1976-77		126,000	126,000
Logicon Systems Canada Ltd Montreal	1,538,526	1976-77		501,910	501,910
Logicon Systems Canada Ltd Montreal	2,322,318	1976-77		243,804	243,804
*Lord & Cie Montreal	1,525,211	1974-75		646,834	1,379,066
*Lord & Cie Montreal	350,570	1975-76		345,621	345,621
*Magart Construction Ltd St Leonard	338,534	1975-76			338,534
Magart Construction Ltd St Leonard	1,082,759	1975-76		1,017,951	1,057,931
Magart Construction Ltd St Leonard	767,896	1976-77		604,954	604,954
Marleu Canadian Ltd Toronto Ont	109,250	1975-76		75,500	75,500
Marshall Steel Co Laval	922,862	1975-76		338,781	922,861
Mathews Conveyor Co Ltd Port Hope Ont	6,751,416	1976-77		343,104	343,104
McInnis Equipment Ltd Windsor Ont	3,478,485	1976-77		473,000	473,000
McInnis Equipment Ltd Windsor Ont	3,825,390	1976-77		510,000	510,000
Montclair Construction Co Ltd Montreal	1,425,074	1975-76		1,329,585	1,343,760
Moody S I Ltd Terrebonne	9,264,390	1976-77		1,975,645	1,975,645
Moody S I Ltd Terrebonne	3,420,596	1975-76		1,551,778	1,551,778
Nedco Ltd Montreal	162,170	1975-76		145,953	145,953
Nova Masonry Inc Montreal	501,379	1976-77		125,366	125,366
Pallotta Metal Works Inc Montreal	123,424	1976-77		18,732	18,732
Pentagon Construction Ltd Montreal	2,175,575	1975-76		1,787,306	2,168,924
Pentagon Construction Ltd Montreal	652,986	1975-76		418,910	652,986
Petrifond Foundation Co Ltd Montreal	1,663,638	1975-76		108,287	1,663,638(f)
Pisapia Construction Inc Montreal	2,187,849	1975-76		1,782,444	2,049,539

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Continued</b>					
<b>Montreal—Continued</b>					
Planned Renovators Ltd Montreal	318,750	1976-77		209,800	209,800
Roberts Sprinkler Ltd Pointe Claire	425,087	1975-76		376,807	376,807
Robertson Building Systems Ltd Hamilton Ont	545,388	1975-76		429,060	429,060
Schokbeton Quebec Inc St Eustache	167,172	1975-76		141,940	141,940
Schokbeton Quebec Inc St Eustache	104,000	1975-76		102,960	102,960
Sheldon Engineering Ltd Cambridge Ont	1,676,989	1975-76		1,661,389	1,661,389
Sciotte Transport Ltd Montreal					7,027(f)
Sidbec Dosco LaSalle	728,315	1975-76		387,507	707,065
Standard Electric Company Ltd Montreal	1,282,815	1975-76		1,198,252	1,198,252
Standard Electric Company Ltd Montreal	2,251,000	1976-77		58,088	58,088
Stanley-Bumeda Ltd Montreal	184,138	1976-77		43,550	43,550
Sto-Bert Inc Laval	991,859	1975-76		624,722	671,207
Thermatic Ltd Saint Laurent	229,480	1975-76		188,839	188,839
Thermatic Ltd Saint Laurent	1,506,740	1976-77		697,815	697,815
S D Torehek Construction Ltd Montreal	696,395	1975-76		498,030	498,030
Protection Incendie Viking Ltée Montreal	315,288	1976-77		227,754	227,754
F Vinet Inc Saint Laurent	671,802	1976-77		558,442	558,442
Westeel Rosco Ltd Longueuil	1,858,251	1975-76		1,364,401	1,506,163
Westinghouse Canada Ltd Lachine	229,461	1975-76		161,239	225,328
Westinghouse Canada Ltd Lachine	156,136	1975-76		107,710	150,851
York Division of Borg-Warner Ltd Montreal	448,642	1975-76		427,265	427,265
York Steel Construction Ltd Toronto Ont	3,752,074	1975-76		434,744	3,656,346
La Compagnie Zimcor Lachine	176,383	1976-77		105,721	105,721
<b>Professional Fees:</b>					
Alpha Design Montreal					
Drafting studies				3,794	3,794(f)
Alphatex Ottawa Ont				13,686	18,400
Management information system					
Arkitex Inc Montreal					3,081(f)
Translating services					20,555(f)
Arsenault & Arcand Montreal					
Land survey				12,991	12,991
Yvonne Bédard Ltée Montreal					
Clerical Services					4,046(f)
Begin Charland & Valiquette Montreal					
Appraisal					20,033(f)
**J E Benoit & Associates Montreal				3,102	
Insurance consultants					
The Consortium Asselin Benoit Boucher Ducharme Lapointe Inc and T Pringle & Sons Ltd Westmount					
Engineering resources and design services Phase I	1,867,203	1972-73			1,867,203(f)
Design consulting Phase II	14,632,797	1974-75		4,899,519	12,695,499
**Canadian Corps of Commissioners Montreal				45,689	94,505(f)
Protection services					
Pierre Charron Montreal				3,000	3,000(f)
Designer					
Chubb Mosler Taylor Montreal				7,260	7,260(f)
Protection services					
Concept Personnel Montreal				4,594	4,594
Clerical services					
Data Reproduction Co Ltd Montreal					
Photographic services	1,300,000	1974-75		510,118	1,051,885
Dot Personnel Montreal					
Clerical services					9,992
Ronald Grew Montreal					
Clerical services					2,710(f)
Dupont Gingras Inc Longueuil					
Photographic services					10,653(f)
Government of Canada—Supply and Services Ottawa Ont					
Acquisition fees	393,360	1974-75		337,532	393,360
**Bureau of Management Consultants Consulting services					5,265(f)
Data processing					21,858(f)
Printing services					9,759
Engineering services	492,817	1976-77		72,853	72,853
Dr Fernand Imbeault Montreal					
Structural and foundation engineer				27,854	81,817(f)

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
<i>Quebec—Continued</i>					
Montreal—Concluded					
Raymond Joyal and Associates Montreal					
Appraisal					5,000(f)
**Jacques Kieffer Montreal					
Land survey				4,061	11,574(f)
Henry Koro Montreal					
Photographic services				5,392	9,346
Leduc & Groulx Saint Laurent					
Legal Services					2,675(f)
Millette Gauthier Rivest Hogue Bergeron & Gaudet Montreal					
Legal services					7,424(f)
Omega Construction Ltée and E G M Cape Co Ltd Montreal					
Construction managers	10,763,570	1974-75		4,504,625	7,842,211
Paramount White Printing Co Montreal					
Photographic services				3,393	3,393
Phillips Montreal					
Protection services	326,102	1976-77		90,436	99,508
M P Photo Reproduction Ltd Montreal					
Photographic services					33,800(f)
Project de Merville Montreal					
Drafting studies				8,925	15,589
Marie Selick Assoc Ltd Montreal					
Clerical services					3,052(f)
Shawinigan-Dyname Montreal					
Project managers Phase I	387,281	1974-75			387,281(f)
Project managers Phase II	4,600,000	1974-75		1,007,628	2,643,859
Howard Simpkin Ltd Montreal					
Other business services					5,001(f)
Techmont Inc Montreal					
Geotechnical studies					6,000(f)
**Woman and Her World Montreal					
Clerical services				1,107	3,882
Xerox of Canada Ltd Montreal					
Other business services				15,979	49,756
Yale Properties Montreal					
Other Business services				337	5,381
Land Purchases:					
**Sassoon S Abed et al	644,851	1972-73			644,851(f)
**Canada Steamship Lines Ltd	750,000	1973-74			750,000(f)
Estate Joseph A Leduc	1,466,453	1972-73			1,466,453(f)
Estate K M Lawee et al	1,150,517	1972-73			1,150,517(f)
**Montreal—Transportable Post Units			550,000		
Contract:					
Polyfiber Ltd Renfrew Ont	864,796	1975-76		443,275	864,796(f)
Professional Fees:					
Government of Canada—Supply and Services Ottawa Ont					
Services fees				315	14,204
Quebec—Postal Station Charlesbourg					
Contract:					
Beaurivage Construction Ltée Ste Foy	555,790	1974-75			55,790(f)
Professional Fees:					
A T E C André Tessier Québec					
Design and supervision				834	38,510(f)
Land Purchase:					
Georges Edouard Bédard					139,642(f)
Repentigny—Post Office—Addition					
Contract:					
**Thomas Construction Inc Montréal	328,563	1975-76		328,563	328,563(f)
Professional Fees:					
Durand & Guénette Architects Repentigny					
Design and supervision					21,060(f)
Rosemère—Postal Station "Lorraine"					
Professional Fees:					
Robert Ménard St-Jérôme					
Design and supervision				1,910	10,252
**Warnoch Hersey Ltée LaSalle					
2Soundings				2,600	3,800
Land Purchase:					
**St-Clair Realities Ltée				27,581	27,581(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Concluded</b>					
St-Bruno-de-Montarville—Post Office—Addition					
Contract:					
L'Archevêque & Rivest Ltée Répétingy .....	341,036	1974-75		708	341,036(f)
Professional Fees:					
Guillaume Gagnon Longueuil .....				429	31,321(f)
Design and supervision .....					
Shawinigan South—Taxation Data Center					
Contract:					
R Cloutier Construction Shawinigan Qué .....	508,152	1976-77		485,582	485,582
Professional Fees:					
Beaumier Bolduc & Juneau Shawinigan .....	990,000	1976-77		284,559	284,559
Design consulting .....					
Systems Dimensions Ltd Ottawa Ont .....				2,451	2,451
Data processing .....					
Hamlett Poddubiuk & Associates Ltd Saint Laurent .....				9,466	9,466
Economist .....					
Inspect-Sol Montreal .....				8,473	8,473
Land survey .....					
Montreal Blue Print Montreal .....				2,528	2,528
Printing services .....					
Land Purchases:					
Louis DampHousse et Michel DampHousse .....				11,806	11,806(f)
Maurice Héon .....				27,848	27,848(f)
Adrienne Marceau-Racine .....				15,048	15,048(f)
Root Regis .....				20,049	20,049(f)
**Sherbrooke-Postal Station "B"—Improvements					
Contract:					
J M Jeanson Ltée Sherbrooke .....	281,221	1975-76		279,014	279,014
Professional Fees:					
Blais & Baillargeon Sherbrooke .....				13,166	26,666
Design and supervision .....					
C Metras Sherbrooke .....					2,500(f)
Appraisal .....					
Land Purchase:					
Molson (Sherbrooke) Ltd .....	165,000	1974-75			165,000(f)
<b>Quebec—Capital Region</b>					
Gatineau—Post Office					
Contract:					
Acto Builders Ltd Ottawa Ont .....	758,015	1974-75		153	758,015(f)
Professional Fees:					
Jean Issalys Hull .....				1,137	45,472(f)
Design and supervision .....					14,368(f)
Modification of plans .....					
Hull—Place d'Accueil					
Contract:					
Capform Inc Hull .....	103,456	1976-77		77,026	77,026
Foundations .....					
Professional Fees:					
David Boulva Dimakopoulos Montreal .....				19,708	19,708
Cost control and scheduling .....				1,247	78,384(f)
**Preliminary studies—preliminary design development .....	253,500	1975-76		149,166	149,166
Design and supervision .....				12,155	12,155
Site resident services .....				2,247	2,247
Design special wall finishes .....					4,288(f)
**Preparation of minimum Place d'Accueil proposal .....				8,187	8,187
Landscape design .....				3,034	3,034
Design exterior lighting .....				5,483	5,483
Snow and wind studies .....					
M Ste-Marie Hull .....				16,658	16,658
Survey of land .....			2,150,000		
Hull—Polyvalente renovations and improvements .....					
Contracts:					
Acto Builders Ltd .....					
Renovations Tech sector .....	1,269,775	1976-77		978,129	978,129
Comstock International Ltd Ottawa Ont .....					
Renovations and improvements .....	445,674	1974-75			445,674(f)
A/C—Academic sector .....	3,189,683	1975-76		1,721,239	3,189,683(f)
Alterations to Blocks 500 and 900 .....	149,990	1974-75			149,990(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Quebec—Capital Region—Continued</b>					
Crawford Contractors Hull					
Roofing central sector blocks .....	194,427	1976-77		152,315	152,315
Crawford Contractors Inc Hull					
Roof repairs to blocks 100 to 1100 .....	369,131	1975-76		37,951	369,131(f)
Crismar Enterprises Ltd Ottawa Ont					
Renovations to block 300 .....	161,039	1975-76			161,039(f)
<b>**Langlois &amp; Blair Hull</b>					
Design and supervision .....				86,077	309,007
Marion Construction Inc Ottawa Ont					
Renovations to blocks 400 to 600 .....	151,378	1974-75			151,387(f)
General alterations blocks 100 to 200 .....	202,601	1975-76			202,601(f)
W G McDonald Construction Ottawa					
General alterations blocks 100 to 1100 .....	103,500	1976-77		101,410	101,410
Pag Construction Ltd Hull					
Renovations exterior walls blocks 100 to 1100 .....	306,895	1975-76			306,895
<b>Professional Fees:</b>					
<b>**Boutillette Parizeau Buies Gingras &amp; Ginter Inc Montreal</b>					
Design and supervision .....	550,000	1974-75		195,113	360,848
Dial Security Systems Westmount					
Security services .....					2,920
Langlois and Blair Hull					
Translation .....					6,591
L P Sanscartier and Associés Hull					
Miscellaneous structural work .....					4,719
<b>Hull—Underground Parking—Laurier Taché &amp; Maisonneuve Streets</b>					
<b>Contract:</b>					
Acme Engineering Products Ltd Montreal					
Carbon monoxide detection system .....	123,015	1973-74			123,015
Anchor Shoring Ltd Willowdale Ont					
Supply and install caisson .....	159,833	1973-74			159,833(f)
A S Distribution Inc Montreal					
Pre-stressing material sector 5 .....	313,000	1974-75			313,000(f)
Professional material .....	120,000	1973-74			120,000(f)
Capform Inc Hull					
Foundations .....	102,860	1976-77		91,618	91,618
Placing of formwork and concrete .....	762,277	1973-74		8,117	762,277
Concrete finishes and coal tar epoxy .....	393,496	1973-74			393,218
Placing of formwork and concrete .....	891,006	1974-75		21,400	891,006
Exit tunnel .....	263,831	1974-75			263,831(f)
Comstock International Ltd Ottawa Ont					
Electrical Works Sectors 2, 5 and 6 .....	641,082	1974-75		27,328	639,771
Heating and ventilation system .....	676,291	1974-75			674,511
Supply and install sprinklers .....	363,700	1974-75			363,700
Equity Consultant International Ltd Ottawa Ont					
Supply of reinforcing steel .....	565,666	1973-74			542,526(f)
Supply of steel .....	392,076	1973-74			383,564(f)
Fedex Ltd Hull					
Excavation sectors 5 and 6 .....	538,275	1973-74			533,176
Fuller Construction Ottawa Ont					
Understreet parking garage—sectors 5 and 6 .....	3,161,399	1973-74		3,446	3,160,862
G and H Steel Service Ltd St Constant					
Setting of reinforcing steel .....	258,574	1973-74			258,574(f)
Staiman Steel Ltd Rexdale Ont					
Supply of reinforcing steel .....	160,596	1974-75			1,960,596(f)
M Zagerman and Co Ltd Ottawa Ont					
Supply of steel .....	137,743	1973-74			137,743(f)
<b>Professional Fees:</b>					
David Boulva Dimakopoulos Montreal					
Design and supervision .....	200,000	1972-73		14,651	193,895
Various design changes .....					5,585(f)
Demers Parker Ltd Ottawa Ont					
<b>**Design and supervision .....</b>	<b>429,750</b>	<b>1972-73</b>			<b>400,530</b>
Resident supervision .....	101,717	1972-73		19,608	101,717
<b>**Construction management .....</b>					<b>75,902</b>
Special services .....	125,000	1972-73		1,731	119,920
Preliminary engineering .....	135,000	1972-73		91	104,818

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
<b>Quebec—Capital Region—Concluded</b>					
Touraine—Public Service Commission in residence training facility					
Contracts:					
C and A Woodworking Ltd Ottawa Ont					
Carpentry millwork .....	158,970	1976-77		59,898	59,898
Comstock International Ltd Ottawa Ont					
Mechanical .....	594,100	1976-77		315,921	315,921
Nick Giamberdino & Bros Ltd Ottawa Ont					
Drywall .....	184,000	1976-77		55,200	55,200
W G McDonald Construction Hull					
Excavation and foundation .....	376,093	1976-77		353,232	353,232
Ottawa Masonry Hull					
Masonry .....	351,598	1976-77		267,090	267,090
Donald Servant Ltd Hull					
Electrical management .....	260,641	1976-77		132,599	132,599
C Thiberg Montreal					
Architectural services .....				2,598	2,598
Verval Ltée Hull					
Aluminum windows and entrances .....	108,558	1976-77		39,225	39,225
M Zagerman & Co Ltd Ottawa Ont					
Structural metal decking .....	110,476	1976-77		99,198	99,198
Professional Fees:					
Jean Issalys Hull					
Design and supervision .....	204,907	1975-76		139,231	177,641
Design and supervision .....	231,795	1975-76		38,410	38,410
Preliminary study .....				2,710	9,973(f)
Sub-surface investigation .....				868	3,522
McRostie Genest Middlemiss Hull					
Preliminary sub-surface investigation .....					4,492(f)
<b>Ontario—Capital Region</b>					
Ottawa—Agriculture—ADRI—Pathology Office Lab No 201					
Contract:					
**Foundation Co of Canada Ltd Toronto .....	12,174,764	1971-72			12,174,764(f)
Ottawa—Agriculture—Greenbelt ARI Building 19 and 20					
Contract:					
**Herbert Brune Construction Ltd Ottawa .....	940,948	1973-74		15,212	940,948(f)
**Ottawa—Bogue Building—Renovations					
Contract:					
Can Lab Division of McGaw Supply Ltd					
Laboratory furniture .....	559,166	1974-75		29,638	599,166(f)
Dibblee Construction Co Ltd					
Landscaping .....	142,317	1976-77		140,162	140,162
**G W Drummond Ltd					
Sanitary sewers .....	125,070	1975-76			125,070(f)
Nick Giamberadino and Sons Ltd Ottawa					
Drywall ceiling and partitions .....	349,591	1974-75		84,424	346,049
Moffatt Construction Ltd Ottawa					
Water and sewers .....	148,053	1975-76		48,034	148,053
Mount Royal Concrete Ottawa					
Roofing .....	114,551	1974-75		10,007	114,551(f)
J R Seguin and Fils Ltd Ottawa					
Mechanical renovations .....	991,050	1974-75		144,396	998,858
Dieter Theile Ottawa					
Electrical renovations .....	342,347	1974-75		78,992	342,237
Professional Fees:					
Alistar M Ross Ottawa					
Architectural services .....	300,000	1974-75			229,904
Ogilvie and Hogg					
Architectural services .....					6,718
J L Richards and Associates Ltd					
Water and sewer services .....		1975-76		4,452	26,567
Ottawa—Campanile—Computer Service Building—Additional facilities					
Contract:					
Comstock International Ltd Ottawa					
Electrical .....	110,669	1974-75			110,669(f)
Federal Electric (1971) Ottawa Ltd					
Electrical work .....	143,891	1975-76		9,107	143,891(f)
Ottawa R and R Construction Ottawa					
Excavation .....	133,833	1974-75			133,833(f)
Renovations .....	181,894	1975-76			181,894(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Capital Region—Continued</b>					
Triway Sheet Metal Co Ltd Ottawa					
Mechanical work .....	138,827	1974-75		2,087	135,827(f)
Professional Fees:					
Murray and Murray					
Design and supervision .....	114,510	1973-74		3,712	114,510(f)
Schoeler and Heaton					
Design and supervision .....	100,000	1974-75		5,395	71,775
Land Purchase:					
**Ottawa Roman Catholic School Board .....				8,472	133,135(f)
Ottawa—Carson Road Language Centre—Modifications Phase IV Part I—Landscaping					
Contract:					
Fraba Construction Ltd Pierrefonds Que .....	122,195	1974-75			122,195
Ottawa—Carson Road Language Centre—Modifications Phase IV—Part II Site development					
Professional Fees:					
Deleuw Cather and Co of Canada Ltd Ottawa					
Design and supervision .....					34,169(f)
Miscellaneous fees .....					5,214
Ottawa—Carson Road Language Centre—Modifications Phase IV—Part IV—Feasibility study					
Professional Fees:					
Hans Stutz Ottawa					
Design .....					4,562
Ottawa—Carson Road Language Centre—Modifications Phase IV—Part V—Improvement of mechanical systems					
Professional Fees:					
J Klassen and Associates Ltd Ottawa					
Construction management .....					16,109(f)
Prepare system control development .....					2,381(f)
Ottawa—Central Experimental Farm—Plant Products Building No 22					
Contract:					
R J Nicol Construction Ltd Ottawa .....	767,748	1976-77		718,857	718,857
Ottawa—Central Experimental Farm—Services Building No 143					
Contract:					
R J Nicol Construction Ltd Ottawa .....	749,000	1976-77			
Professional Fees:					
Schoeler and Heaton Ottawa .....	40,530	1974-75		5,531	39,814
Ottawa—Cliff Street Heating Plant—Two additional chillers					
Contract:					
Comstock International Ltd Ottawa .....	3,499,920	1973-74		4,347	3,499,920(f)
Professional Fees:					
Surveyer Nenniger and Chenevert Montreal Que					
Resident supervision .....	199,425	1972-73			186,068
Ottawa—Cliff Street Heating Plant—Extension of services to Central Ottawa—Phase I					
Contract:					
Beaver Underground Structures Ltd Dorval Que .....	1,943,854	1973-74			1,943,854(f)
Professional Fees:					
Shawinigan Engineering Co Ltd Montreal Que					
Design and supervision .....	108,000	1972-73			103,083
Subsoil investigation .....					4,210(f)
Special services .....					5,894(f)
Ottawa—Government House—Heating Plant					
Contract:					
Ottawa R and R Construction Ltd Ottawa .....	514,242	1973-74			514,242(f)
Professional Fees:					
Murray and Murray Ottawa					
Design and supervision .....					85,131
Ottawa—Cliff Street Heating Plant—Centre Core—Long Range Cooling and Heating services					
Professional Fees:					
**D C Hamilton and Associates Ottawa .....				29,668	33,393
Ottawa-Greenbelt—ADRI—Small Animal Buildings					
Professional Fees:					
**Rene N Leblanc Associates Moncton NB					
Design and supervision .....					54,401(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Single Purpose Buildings—Continued</i>					
<i>Listed Projects—Continued</i>					
<i>Ontario—Capital Region—Continued</i>					
Ottawa—Greenbelt—ADRI and ARI—site development					
Professional Fees:					
Graham Engineering Consultants Ltd Ottawa					
Design and supervision—Access road to field plots .....					5,522
Ottawa—Greenbelt—ADRI—Infected Animal Bars 205 and 206 .....			674,000		
Contracts:					
M P Lundy Construction Ltd Ottawa					
Construction of buildings .....	1,091,915	1975-76		550,613	1,091,915(f)
External services .....	287,263	1975-76		58,885	287,263(f)
Professional Fees:					
McRostie Genest Middlemiss and Associates Hull Que					
Soil investigation .....					2,086(f)
Miska Gale and Ling Ottawa					
Design and supervision .....				24,136	81,886(f)
Ottawa—Justice Building—Renovations, air conditioning and modernize accommodation					
Contract:					
Ron Engineering and Construction Ltd Ottawa .....	3,975,827	1974-75		36,214	3,975,827(f)
Professional Fees:					
Lithwick Lambert Sim Johnston and May Ottawa					
Design and supervision .....	357,825	1971-72		11,822	357,825(f)
Additional work .....					8,263(f)
Clerk of works .....					27,370
Milton Hall Construction Consultants Ottawa					
Estimating services .....					2,880(f)
Ottawa—Justice Building—Conversion of 3 passenger elevators					
Contract:					
Otis Elevator Company Limited Ottawa .....	151,306	1973-74		538	151,306(f)
Ottawa—National Defence—Parking structure					
Professional Fees:					
Searle Wilbee Rowland Toronto					
Design and supervision .....	200,000	1974-75			107,515
Ottawa—Mulligan Building—National Museums—Office warehouse					
Contract:					
3M Construction Ltd Ottawa .....	480,000	1976-77		262,600	262,600
Ottawa—National Gallery—No 77500					
Professional Fees:					
G Dixon Ottawa Ont .....				7,002	7,002
Andre Leroux Montreal Que .....				3,872	3,872
Philip Bobrow and Associates Montreal Que .....				200,686	200,686
Gordon Arnott Architects .....				22,490	22,490
ARCOP Associates/Jodoin Lamaree/Pratte .....				35,000	35,000
The Webb Zerafa Menkes Housden Partnership .....				35,000	35,000
Zeidler Partnership .....				35,000	35,000
Victor Prus Architect and Urbanists .....				35,000	35,000
Bregman and Hamann .....				35,000	35,000
Wiens and Associates .....				35,000	35,000
Gustavo de Rosa .....				35,000	35,000
Parkin Architects and Planners .....				35,000	35,000
Arthur Erickson/David Boulva Cleve/ .....				35,000	35,000
Raymond Moriyama .....				35,000	35,000
Ottawa—Parliament Hill—East Block—Restorations and renovations .....			5,230,000		
Professional Fees:					
Adga Limited Ottawa .....				2,850	2,850
Adga Limited Ottawa .....					
Engineering services .....				10,780	10,780
**Adga Limited Ottawa .....				4,030	8,170
Ian Martin Associates Ottawa .....					
Engineering services .....				4,875	4,875
Smith Anderson Eng .....					
Engineering services .....				11,265	11,265
Ottawa—Parliament Hill—Centre Block—Feasibility Study .....			139,000		
Professional Fees:					
Tamblin Mitchell and Partners Ltd Toronto					
Engineering services .....				96,316	96,316
Ottawa—Parliament Hill Building and Confederation Building—Install Emergency Communications System					
Professional Fees:					
**J L Richards and Associates Ottawa					
Engineering services .....				19,440	22,610

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Capital Region—Continued</b>					
Ottawa—Parliament Hill—East Block—Interior Stripping—Phase I					
Contract:					
J P Morin (Ouest) Ltd Ottawa .....	152,557	1976-77		128,325	128,325
Ottawa—National Research Council—Central Heating and Distribution Plant					
Professional Fees:					
W P London Associates Niagara Falls					
Detailed engineering study .....					30,313
Ottawa—Postal Terminal—Garage and transportation facilities					
Professional Fees:					
Ala-Kantti Liff Stefaniszyn Ottawa					
Design .....				6,206	16,186
Ottawa—Research Centre for National Health and Welfare—Tunney's Pasture .....			3,685,000		
Contract:					
Cummings Scally and Associates Ltd Ottawa					
Design .....					6,412(f)
Thomas Fuller Construction Ottawa .....	648,403	1974-75		12,245	648,403(f)
Foundation Co of Canada Ltd Ottawa .....	17,442,999	1973-74		2,799,180	17,164,719
Professional Fees:					
Lalonde Girouard Letendre and Associates Montreal .....					33,583
Geo Suhanic Consultants Toronto					
Control service .....					48,845
Golden and Associates Ottawa					
Soil survey .....					2,834(f)
Racy MacCallan and Bluteau Ltd Ottawa					
Consulting Engineers .....					630,000(f)
Moffat Moffat and Kinoshita Toronto					
Design and supervision .....				217,193	1,023,424
Site personnel and inspection .....					94,151
D B Freedman and Associates Kanata					
Radiation protection .....					2,550(f)
Martin Hirschberg Thornhill					
Art work .....					23,144(f)
Racy MacCullum and Bluteau Ltd Ottawa					
Consulting engineers—design .....				300	6,300
George Sulphanic Consultant Toronto					
Control services .....				16,495	48,845
Ottawa—Royal Canadian Mounted Police—General Services Building					
Professional Fees:					
Murray and Murray Architects Ottawa					
Design and supervision alternate site study .....	560,000	1974-75			140,000
Ottawa—RCMP Headquarters—Alta Vista Drive—Construction of Service Building					
Professional Fees:					
**Murray and Murray Ottawa					
Architectural services .....	560,000	1974-75		29,500	169,500
<b>Ontario</b>					
Kingston—Postal Station "A"—Collins Bay					
Contract:					
Emmons and Mitchell Construction Ltd Kingston .....	451,426	1975-76		34,738	451,426(f)
London—Mail Processing Plant .....			755,000		
Contract:					
J A Brownlee Limited Hyde Park .....	166,157	1976-77		166,157	166,157(f)
Mathews Conveyor Co Ltd Port Hope .....	425,149	1975-76		2,389	395,025
Bach McDougall Engr Contractors London .....	103,387	1975-76			103,387(f)
Professional Fees:					
Davies Testing and Inspection Limited London					
Soil testing .....				1,733	1,733
Stouffville—Post Office					
Contract:					
Terra Construction Co o/b Geos Co Ltd Toronto .....	272,702	1974-75			272,702(f)
Professional Fees:					
Aller Brown and Sherriff Richmond Hill					
Design and supervision .....					15,388(f)
Patricia Fulford Newmarket					
Artist .....					2,250

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Single Purpose Buildings—Continued</i>					
<i>Listed Projects—Continued</i>					
<i>Ontario—Continued</i>					
Toronto—MAPP Phase I—Gateway Postal Facility					
Contract:					
**A B C Structural Concrete Ltd Brampton	656,833	1972-73			656,833(f)
Ainsworth Canada Ontario Joint Venture Toronto	4,180,442	1973-74		208,019	4,180,442(f)
**Ainsworth Canada Ontario Joint Venture Toronto	977,647	1974-75		39,135	977,647
Aldershot Industrial Installations Ltd Burlington	1,239,004	1974-75		121,514	1,239,004(f)
**A T O Incorp Logan Co Div Milwaukee Wisc USA	1,097,013	1972-73		195	1,086,352
ATO Incorp S S Systems Milwaukee Wisc USA	256,689	1973-74		62,181	256,689
**Automatic Sprinkler Co Ltd Mississauga	1,062,055	1972-73		85,727	1,062,055(f)
Toronto—MAPP Phase I—Gateway Postal Facility					
Contract:					
**Brauns Landscaping and Nursery Ltd Mount Hope	143,410	1973-74		4,700	143,410(f)
Canadian Johns—Manville Co Ltd Port Credit	523,370	1973-74		94,494	523,370(f)
Canadian Mechanical Handling Systems Ltd Burlington	2,838,147	1973-74		652	2,834,740
Canadian Rogers Western (1971) Ltd Winnipeg Man	331,051	1973-74		10,220	331,051(f)
**Computing Devices of Canada Ltd Ottawa	4,938,216	1973-74		1,505,130	3,506,493
**Computing Devices of Canada Ltd Ottawa	166,687	1974-75		32,225	166,598
**Conrad Painting Ltd Toronto	173,248	1973-74		30,295	173,238(f)
Control Data Canada Ltd Ottawa	2,117,809	1973-74			2,001,363
Control Data Canada Ltd Ottawa	137,696	1974-75			134,373
**Diebold Co of Canada Ltd Don Mills	361,598	1973-74		26,308	359,129
**C J Duguid Flooring Ltd Markham	261,615	1973-74		23,307	261,615(f)
**Dundas Iron and Steel Ltd Weston	724,661	1974-75		13,745	724,661(f)
**Dundas Sheet Metal Work Co Toronto	125,888	1973-74		4,527	125,888(f)
English and Mould Ltd Bramalea	1,683,025	1972-73		45,134	1,683,025(f)
Fermar Paving Ltd Rexdale	1,259,633	1973-74		5,867	1,259,633(f)
**S W Fleming and Co Ltd Scarborough	203,479	1973-74		18,016	203,479(f)
**G E C Elliot Mechanical Handling Division of English					
Electric AEI Canada Ltd Willowdale	2,005,678	1974-75		137,364	2,004,913
Goodram Bros Ltd Hamilton	3,701,350	1972-73		22,206	3,700,604
**Goodram Bros Ltd Hamilton	335,556	1974-75		27,328	335,556(f)
**Imperial Electric Co Toronto	2,903,378	1973-74			2,903,378(f)
C Itoh and Co Ltd Montreal Que	750,649	1973-74		187,039	750,649(f)
Lackie Bros Ltd Kitchener	124,751	1973-74		4,000	123,751(f)
**Linwell Wood Products Ltd St Catharines	207,268	1973-74		28,379	207,268(f)
Mathews Conveyor Co Ltd Port Hope	2,489,023	1973-74		57,886	2,486,480
Mathews Conveyor Co Ltd Port Hope	2,141,756	1973-74		29,046	2,137,703
Mathews Conveyor Co Ltd Port Hope	648,932	1973-74		2,955	648,701
McInnis Equipment Ltd Windsor	1,485,758	1973-74		3,413	1,485,758
McInnis Equipment Ltd Windsor	122,760	1976-77		115,634	115,634
McInnis Equipment Ltd Windsor	426,629	1972-73		7,601	426,144
**Montgomery Elevator Co Ltd Islington	106,657	1972-73		745	106,657(f)
**Nedco Ltd Downsview	610,833	1973-74		542	606,773
**E K Neuser Machine Co Ltd Downsview	1,077,882	1974-75		2,750	1,077,882(f)
**Newmarch Mechanical Ltd Scarborough	210,868	1974-75			210,868(f)
Novak Steel Construction Ltd Concord	1,528,081	1972-73		(232)	1,528,081
Overhead Door Co of Toronto Ltd Weston	154,492	1973-74		5,655	154,492(f)
Powers Regulator Co of Canada Ltd Downsview	540,376	1973-74		(209)	540,376(f)
Ram Mechanical Contractors Ltd Weston	149,546	1975-76		3,459	149,546
Rapistan Systems Ltd Rexdale	2,571,864	1973-74		96,364	2,571,864
Rapistan Systems Ltd Rexdale	945,531	1972-73		1,599	937,778
**Rapistan Systems Ltd Rexdale	2,258,353	1974-75		67,661	2,258,353(f)
Rapistan Systems Ltd Rexdale	172,769	1976-77		37,380	
R C A Ltd Ste Anne de Bellevue Que	1,392,676	1973-74		295,808	1,377,902
Speaker Motion Systems Milwaukee Wisc USA	2,701,846	1972-73		46,932	2,699,227
Speaker Motion Systems Milwaukee Wisc USA	1,600,800	1972-73		59,626	1,593,828
Speaker Motion Systems Milwaukee Wisc USA	1,679,567	1974-75		18,017	1,675,648
Speaker Motion Systems Milwaukee Wisc USA	895,549	1973-74		9,403	895,549
**I P Sharp Associates Ltd Toronto	124,064	1975-76		27,690	124,064
SS Systems Division of ATO Inc Milwaukee Wisc USA	1,083,597	1973-74			1,054,654
S S Systems Division of ATO Inc Milwaukee Wisc USA	354,815	1973-74			256,762
Sullivan Strong Scott Inc Downsview	626,634	1973-74		38,083	626,634
**Umacs Construction Ltd Toronto	580,659	1973-74		(1,464)	580,659
Umacs Construction Ltd Toronto	442,595	1972-73		13,863	442,595
Jervis B Webb of Canada Ltd Hamilton	493,157	1973-74		63,555	486,675
Jervis B Webb of Canada Ltd Hamilton	300,523	1974-75		90,696	300,523
K W Wilk Associates Ltd Ottawa	337,534	1974-75		2,115	337,634(f)
Professional Fees					
Woods Gordon and Co Toronto					
Project manager	18,248,815	1970-71		1,693,173	15,191,913

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Single Purpose Buildings—Continued</i>					
<i>Listed Projects—Continued</i>					
<i>Ontario—Continued</i>					
Toronto—MAPP Phase I—Scarborough Postal Facility					
Contract:					
**C Itoh and Co Toronto					
Project manager	183,576	1973-74			183,576(f)
Professional Fees:					
Woods Gordon and Co Toronto					
Project manager					193,011
Toronto—MAPP Phase I—South Central Postal Facility					
Contract:					
**Aldershot Industrial Installations Ltd Burlington	1,447,206	1974-75		207,743	1,447,206
Ambler Courtney Ltd Mississauga	149,937	1976-77		117,469	117,469
Paul Carruthers Construction Ltd Markham	1,323,440	1972-73			1,323,440
Conrad Painting Ltd Toronto	191,224	1973-74		32,047	191,224
**The Diebold Co of Canada Don Mills	372,132	1973-74		21,041	372,132
C J Duguid Flooring (Ontario) Ltd Don Mills	237,603	1973-74		21,028	237,603(f)
**English and Mould Ltd Bramalea	303,262	1973-74			303,262(f)
General Sound and Theatre Equipment Ltd Toronto	266,905	1974-75		8,359	266,903(f)
Goodram Brothers Ltd Hamilton	3,204,948	1972-73		483	3,204,948
Grant Security Services Ltd Toronto	111,899	1973-74			65,878
**G E C Elliot Mechanical Handling Division of English Electric AEI					
Canada Ltd Willowdale	2,457,885	1974-75		201,413	2,456,463
**C Itoh and Co Ltd Montreal Que	1,722,663	1973-74		133,521	1,722,663(f)
Lackie Bros Ltd Kitchener	216,412	1973-74		27,531	216,412(f)
**Linwell Wood Products Ltd St Catharines	128,389	1973-74		22,941	128,389(f)
**Mathews Conveyor Co Ltd Port Hope	571,351	1973-74		2,954	571,129
McInnis Equipment Ltd Windsor	1,486,897	1973-74		5,570	1,486,897
**E K Neuser Co Ltd Downsview	498,881	1974-75		(495)	498,881
Ram Mechanical Contractors Ltd Weston	139,867	1973-74			139,867(f)
Ram Mechanical Contractors Ltd Weston	156,193	1975-76			156,193(f)
Rapistan Canada Ltd Rexdale	3,684,288	1973-74		91,055	3,684,287
Rapistan Canada Ltd Rexdale	2,594,012	1974-75		48,200	2,594,012
R C A Ltd Ste Anne de Bellevue Que	716,878	1973-74		140,496	710,942
I P Sharp Associates Ltd Toronto	123,979	1975-76		27,605	123,979
Speaker Motion Systems Inc Milwaukee Wisc USA	899,870	1973-74		11,185	899,870
S S Systems Auto Inc Milwaukee Wisc USA	118,792	1973-74		22,612	118,792
Jervis B Webb Co of Canada Ltd Hamilton	373,955	1974-75		87,225	373,955
Professional Fees:					
Woods Gordon and Co Toronto					
Project manager				627,256	7,332,969
Land Purchase:					
York Trading Ltd					1,615,920
Toronto—Postal Station "G"					
Contract:					
Edelstein Construction Ltd Willowdale	360,825	1973-74		6,804	360,825(f)
Toronto—Waterfront Park—Harbour improvements			918,000		
Contracts:					
Dean Construction Co Ltd Tecumseh	229,579	1975-76		135,439	229,579(f)
The Foundation Company of Canada Ltd Toronto	1,695,045	1976-77		566,101	566,101
Professional Fees:					
Adga Limited Mississauga					
Site supervision				32,609	32,609(f)
John Bousfield Associates Toronto					
Legal services				2,323	2,323(f)
Canada Realities Limited Toronto					
Evaluation services				2,800	2,800(f)
Comstock International Ltd Toronto					
Estimating services				7,150	7,150(f)
United Security Toronto					
Security services				4,155	4,155(f)
Land Purchase:					
Canada Malting Co				2,029,389	2,029,389
Windsor—Mail Processing Plant			1,900,000		
Contract:					
Eastern Construction Company Limited Windsor	2,991,015	1975-76		611,068	2,991,015
McInnis Equipment Limited Windsor	1,313,250	1975-76		691,066	1,307,506
**McCordle Steel Limited Windsor	315,625	1975-76		400	315,625(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Continued</b>					
<b>Ontario—Concluded</b>					
<b>Windsor—Mail Processing Plant—Concluded</b>					
Professional Fees:					
W C Crosbie Windsor					
Architectural services .....	197,000	1974-75		23,709	206,110
Dominion Soil Investigation Ltd Windsor					
Consulting engineers .....				2,271	11,514
Land Purchase:					
O Imhoff .....					66,700(f)
Windsor—Postal Station "Tecumseh"			254,000		
Contract:					
Adine Builders Limited Windsor .....	295,113	1975-76		168,498	295,113(f)
Land Purchase:					
Marcel D Boyllarjeon .....					54,000(f)
<b>Manitoba</b>					
Churchill—Fort Churchill demolition					
**Contract:					
Genik and Rogers Ltd Dauphin .....	223,780	1975-76	220,000	69,780	223,870(f)
Genik and Rogers Ltd Dauphin .....	172,000	1976-77		92,610	92,610
J Tycholes Ltd Gilbert Plains .....	523,000	1976-77		478,000	478,000
Churchill—Housing					
Canada/Manitoba/Manitoba Housing and Renewal Corp					
(Full cost borne by Federal Government) .....				774,307	7,345,629
Churchill—"Project Churchill"					
(Federal share of Agreement with Province of Manitoba) .....				1,960	11,531,071
<b>Alberta</b>					
Edmonton—Public Archives Building					
Contract:					
Trojan Development Limited Calgary .....	1,177,647	1976-77		496,829	496,829
<b>British Columbia</b>					
**Delta—Tsawwassen Postal Station—Construction			284,000		
Contract:					
Clearspan Shopland & Co Burnaby .....	394,210	1975-76		272,436	394,210(f)
Professional Fees:					
Romses Kwan & Associates Vancouver					
Architectural .....				5,300	20,554(f)
**Land Purchases:					
Davis & Co in Trust					
G S Wilbee & W S Magnuson .....					131,175(f)
Nanaimo—Mail Processing Plant—Construction			972,000		
Contract:					
Bastion Construction Ltd Nanaimo .....	1,576,623	1976-77		405,801	405,801
**Professional Fees:					
Bailey & Weismiller Nanaimo					
Architectural .....				48,942	68,985
Land Purchases:					
B T & P T Neil .....					89,859(f)
Nanaimo Credit Union .....					3,703(f)
**Dashwood Realty .....					5,000(f)
Port Coquitlam—Letter Carrier Depot—Construction			282,000		
Contract:					
**Arlen Construction Ltd Port Coquitlam .....	274,699	1975-76		258,906	274,699(f)
Professional Fees:					
Carlberg Jackson Partners New Westminster					
Architectural .....				4,086	17,930(f)
Surrey—Data Taxation Centre—Construction			1,520,000		
Contract:					
Delta Aggregates Ltd Delta .....	199,105	1976-77		197,105	197,105
Professional Fees:					
Carlberg Jackson Partners New Westminster					
Architectural .....				489,470	489,470
N D Lea & Associates Ltd Vancouver					
Engineers .....				667	2,945(f)
Roberts Bridge & Associates Vancouver					
Consultant and appraisal .....					3,797
Grover Elliot & Co Ltd Vancouver					
Consultant and appraisal .....					3,000(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Single Purpose Buildings—Continued</i>					
<i>Listed Projects—Continued</i>					
<i>British Columbia—Concluded</i>					
<b>Surrey—Data Taxation Centre—Construction—Concluded</b>					
Professional Fees—Concluded					
McElhanney Surveying and Engineering Ltd Vancouver					
Survey					3,000(f)
Shawinigan Engineering Vancouver					
Engineering				8,500	8,500(f)
Penny & Keanleyside Appraisals Ltd New Westminster					
Appraisal					3,200(f)
Land Purchases:					
G F Brown—In Trust				106	1,075,225(f)
Johnson & Co—In Trust					474,983(f)
Surrey—Letter Carrier Depot (Newton)—Construction			307,000		
Contract:					
Manson Bros Ltd Burnaby	283,235	1976-77		283,235	283,235
Professional Fees:					
G D Wylie New Westminster					
Architectural				3,966	18,503
Land Purchase:					
Ambassador Construction				1,042	1,042(f)
Surrey—Post Office—Additions			370,000		
Contract:					
**Fairview Construction Ltd New Westminster	460,476	1975-76		4,346	460,476(f)
Professional Fees:					
**Eng & Wright Vancouver					
Architectural				3,222	24,868(f)
Land Purchase:					
F W Bains					87,334(f)
Vancouver—General Post Office—Elevator/Escalator System			550,000		
Contract:					
Dover Corporation	192,310	1976-77		157,808	261,350
Otis Elevator	750,000	1975-76		280,530	280,530
Vancouver—General Post Office—Fire Protection Sprinkler System			730,000		
Contract:					
Grinnell Fire Protection System Burnaby	995,005	1975-76		720,005	995,005(f)
Victoria—Mail Processing Plant			5,070,000		
Contracts:					
Acco Co Burlington Ont	915,685	1975-76		740,428	906,570
Chew Excavating Ltd Victoria	168,712	1975-76		712	168,712(f)
Farmer Construction Victoria	5,182,777	1975-76		4,454,529	5,428,204
Great West Steel Industries New Westminster	360,684	1975-76		130,536	356,574
State Electric Co Downsview Ont	585,900	1975-76		471,400	579,500
Professional Fees:					
Johnston Associated Management Ltd Vancouver					
Management services					7,901
Leslie Wright & Rolfe Vancouver					
Legal services					14,587
Wade Stickdill Victoria					
Architectural				129,027	463,679
White Rock—Mail Processing Plant—Construction			331,000		
Contract:					
Ullet Construction Ltd Vancouver Division Burnaby	499,509	1975-76		323,813	499,509(f)
Professional Fees:					
**Collins & Brockington Burnaby					
Architectural				7,169	34,958(f)
<i>Northwest Territories</i>					
Fort Simpson—Housing 1974-75			67,000		
Fort Simpson—Housing 1975-76					
Contract:					
Dene Matt Construction Ltd Fort Simpson	600,279	1975-76		160,739	600,279
Fort Smith—Housing 1974-75					
Contract:					
Cavan Construction Ltd Edmonton Alta	937,362	1974-75			937,362(f)
Hay River—Housing 1974-75					
Contract:					
**Prairie West Construction Ltd Edmonton Alta	954,819	1974-75			952,853(f)
Inuvik—Housing 1974-75					
Contract:					
Cavan Construction Ltd Edmonton Alta	2,938,396	1974-75		6,803	2,938,396

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Listed Projects—Concluded</b>					
<b>Northwest Territories—Concluded</b>					
<b>Inuvik—Apartments</b>					
Contract:					
Poole Construction Limited Yellowknife .....	843,624	1976-77		843,624	843,624
Land Purchase:					
Walter Francis .....				72,500	72,500
Professional Fees:					
M M Dillon Limited Yellowknife					
Consulting engineers and planners .....				4,346	4,346
<b>Norman Wells—Housing</b>					
Contract:					
Cavan Construction Ltd Edmonton Alta .....	1,685,400	1976-77		1,343,324	1,343,324
Professional Fees:					
W 2 Consultants Ltd Edmonton Alta .....				2,612	2,612(f)
M M Dillon Limited Yellowknife .....				2,460	2,460
Land Purchase:					
Government of Northwest Territories .....				194,190	194,190
<b>Norman Wells—Utilidor Renewal</b>					
Contract:					
Government of Northwest Territories Yellowknife .....	850,000	1976-77		817,000	817,000
<b>Norman Wells—Apartments</b>					
Contract:					
Poole Construction Ltd Edmonton Alta .....	872,556	1976-77		827,668	827,668
Professional Fees:					
M M Dillon Limited Yellowknife					
Consulting engineers and planners .....				6,509	6,509
Land Purchase:					
Government of Northwest Territories .....				81,605	81,605
<b>Pine Point—Housing 1974-75</b>					
Contract:					
Neumann Developments Ltd Devon Alta .....	294,511	1975-76			294,511(f)
Land Purchase:					
Town of Pine Point .....					23,200(f)
<b>Yellowknife—Housing 1974-75</b>					
Yellowknife—Housing 1976-77			190,000		
Contract:					
Poole Construction Ltd Yellowknife .....	1,577,130	1976-77		1,525,514	1,525,514
Land Purchase:					
City of Yellowknife .....				107,140	107,140
<b>Yellowknife—Housing 1975-76</b>					
Contract:					
Poole Construction Ltd Edmonton Alta .....	2,145,313	1975-76		187,836	2,145,313
<b>Yellowknife—Apartments</b>					
Contract:					
Cavan Construction Ltd Edmonton Alta .....	1,261,600	1976-77		809,331	809,331
Professional Fees:					
W 2 Consultants Ltd Edmonton Alta .....				2,612	2,612(f)
<b>England</b>					
London—Staff Housing—New Program 1976-77 to 1980-81 .....			1,700,000		
<b>Single Purpose Buildings</b>					
<b>Unlisted Projects</b>					
<b>Newfoundland</b>					
<b>**Bay l'Argent—New Post Office</b>					
Professional Fees:					
**Eastern Technical Services St John's					
Engineering .....					2,133
Sheppard Burt Pratt St John's					
Architectural .....				3,219	3,219
<b>Carter's Cove—New Post Office</b>					
Professional Fees:					
Warren Associates St John's					
Architectural .....				3,521	6,297
<b>**Cartville—New Post Office</b>					
Professional Fees:					
**Barlow & Associates St John's					
Architectural .....				1,868	4,918

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Continued</b>					
<b>Newfoundland—Concluded</b>					
Come-by-Chance—New Post Office					
Professional Fees:					
Geotechnical Associates Ltd St John's					
Architectural				3,745	3,745
Donovans—New Post Office					
Contract:					
Medina Construction Ltd St John's	168,000	1976-77		106,230	106,230
Professional Fees:					
Hydrospace Engineering (Nfld) St John's					
Engineering				3,910	3,910
**Squires Gerald Ferryland					
Architectural				1,000	2,250
Land Purchase:					
**Robert T Clarke					11,000(f)
**Labrador City—M & I Housing					
Land Purchases:					
**William Barrett & Lewis Day Sparks Cook & Sheppard					36,000(f)
**Lewis Day Sparks Cook & Sheppard					37,500(f)
**Ronald R Woodman & Lewis Day Sparks Cook & Sheppard					41,000(f)
Labrador City—MOT Housing					
Professional Fees:					
Lewis Day Sparks Cook & Sheppard					
Legal				4,760	4,760
Land Purchases:					
Michael J Clarke				41,013	41,013(f)
William Crane				39,012	39,012(f)
Rejean Duchesneau				44,514	44,514(f)
Milan Hackersmid				41,013	41,013(f)
Philippe Lachance				42,513	42,513(f)
Gordon Letto				41,515	41,515(f)
G Melvin Snow				42,518	42,518(f)
Clermont Tremblay				42,014	42,014(f)
Labrador City—POD Housing					
Contract:					
**Atco Eastern Ltd La Salle Que	112,338	1975-76			112,338(f)
Land Purchases:					
**John Cunningham & Lewis Day Sparks Cook & Sheppard					37,500(f)
**Lewis Day Sparks Cook & Sheppard					37,500(f)
Sunnyside—New Post Office					
Contract:					
Saunders Howell & Co Ltd Carbonear	101,435	1976-77		98,587	98,587
Professional Fees:					
Eastern Technical Services Ltd St John's					
Engineering				508	2,951
Frank Noseworthy St John's					
Architectural				2,552	5,639
Land Purchase:					
**Nfld & Labrador Housing Corporation					10,740(f)
Swift Current—New Post Office					
Professional Fees:					
**Leslie R Fairn Associates St John's					
Architectural					3,310(f)
Triton West—New Post Office					
Professional Fees:					
Nolan White & Associates Ltd St John's					
Engineering				2,305	2,305
Western Bay—New Post Office					
Professional Fees:					
Warren Associates St John's					
Architectural				1,304	5,368
<b>Nova Scotia</b>					
Lower Sackville—New Post Office					
Professional Fees:					
Pat King Ltd Halifax					
Appraisal				1,200	1,200
Maitland—New Post Office					
Land Purchase:					
**Ralph Phyne & Jessie Phyne					5,000(f)

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Single Purpose Buildings—Continued</i>					
<i>Unlisted Projects—Continued</i>					
<i>Nova Scotia—Concluded</i>					
Milford Station—New Post Office					
Professional Fees:					
Peter Cochrane Architects Ltd Halifax					
Architectural .....				1,127	2,194
Land Purchase					
**Ronald A Reid .....					9,733(f)
Mount Uniacke—New Post Office					
Professional Fees:					
D R Forsyth Architects Ltd Halifax					
Architectural .....				4,757	5,790
Tangier—New Post Office					
Professional Fees:					
D D Campbell Architects Services Dartmouth					
Engineering .....				2,896	4,845
Tantallon—New Post Office					
Professional Fees:					
Gregory A Lambros Architects Ltd Halifax					
Architectural .....				4,142	6,017
Land Purchase:					
**Brian J Wilson .....					9,200(f)
Upper Stewiack—New Post Office					
Professional Fees:					
Peter Cochrane Architects Ltd Halifax					
Architectural .....				2,877	4,656
Windsor Junction—New Post Office					
Professional Fees:					
D R Forsyth Architects Ltd Halifax					
Architectural .....				4,569	5,544
<i>New Brunswick</i>					
Cape Pele—New Post Office					
Contract:					
Norcon Construction Ltd Moncton .....	107,486	1976-77		15,641	15,641
Grand Bay—New Post Office					
Contract:					
Patrick L William Saint John .....	130,791	1975-76		7,161	130,791(f)
Saint John—Postal Station "B"					
Professional Fees:					
**Appraisals Ltd (Fundy) Halifax NS					
Architectural .....					5,000(f)
<i>Quebec</i>					
Blackpool—Customs Building—Ventilation of shelters					
Contract:					
Jean Paul Trahan Ltée St Jean .....	175,315	1976-77		155,329	155,329
Professional Fees:					
Lalonde Girouard Letendre & Associates Montreal					
Design and supervision .....				15,982	24,785
Clark City—Post Office Building					
Contract:					
Chabot Construction Ltée St David .....	95,100	1976-77		95,100	95,100
Land Purchase:					
**Les Immeubles Arnaud Ltée					
**Cookshire—New Post Office					
Contract:					
William Otto Construction Ltd Sherbrooke .....					150,720(f)
Professional Fees:					
Government of Canada—Supply and Services Ottawa Ont					
Computer design .....					3,951(f)
Land Purchase:					
Succession C A Thibaudau .....					20,000(f)
Cross Point—Post Office Building					
Land Purchase:					
Ronald Alexander .....					17,544
Deschambault—Post Office Building					
Contract:					
Les Entreprises Justin Desy Ltée .....	102,992	1976-77		14,825	14,825

\*\*Amends reporting in previous years Public Accounts



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Continued</b>					
<b>Quebec—Continued</b>					
Deschambault—Post Office Building— <i>Concluded</i>					
Land Purchases:					
Samson Monaghan .....				1,500	1,500(/)
Fabrique St Joseph de Deschambault .....				1,600	1,600(/)
Caisse Populaire St Joseph de Deschambault .....				1,150	1,150(/)
Corporation municipale .....				1,254	1,254(/)
Mme Blanche Labrie Naud .....				400	400(/)
Grande Rivière—Post Office Building					
Land Purchases:					
Mme Stella Couture .....					20,000
La Citadelle Quebec—Governor General's Residence restoration					
Contract:					
Jos Turcotte Inc Quebec .....	507,000	1976-77			
Professional Fees:					
Laroche Dery Architectes Quebec					
Study .....				15,112	15,112(/)
Design and supervision .....	300,000	1976-77		47,701	47,701
<b>**Lachine—Post Office—Repairs and improvements</b>					
Professional Fees:					
Frappier Parent Tétrault Languedoc Montreal					
Design and supervision .....					3,750(/)
Lacolle—Customs Building—Warehouse					
Contract:					
Lucien Desranleau Inc Iberville .....	316,998	1976-77		89,276	89,276
Professional Fees:					
Berthiaume & Blanchet Montreal					
Design and supervision .....				13,282	13,282
<b>**Laurentides—Addition and renovation of Post Office</b>					
Contract:					
Construction G Poulin Ltée Laval .....					102,510(/)
Laval—Post Office "Laval des Rapides"—Modifications					
Professional Fees:					
Bisson Hebert & Laroche Montreal					
Design and supervision .....				6,223	6,223(/)
<b>*Lourdes de Blanc Sablon—Post Office Building</b>					
<b>*Natashquan—Post Office Building</b>					
<b>*St Augustin—Post Office Building</b>					
Contract:					
Chabot Construction Ltée Lévis .....	168,375	1976-77		57,421	57,421
Montreal—Postal Station NDG—Modifications to public spaces					
Professional Fees:					
Sankey Associates St Sulpice .....					6,300
Design and supervision .....					
<b>**Montreal—Postal Station "S"—Modernization of public spaces</b>					
Professional Fees:					
<b>**Frappier Parent Tétrault Languedoc Montreal</b>					
Design and supervision .....				4,980	8,483
Montreal—Postal Station "Snowdon"—Modification to public spaces					
Professional Fees:					
Hebert & Lalonde Montreal					
Design and supervision .....				2,000	6,000
Montreal—Postal Terminal—Modifications					
Professional Fees:					
Gendron Legault Lambert & Associates Montreal					
Design and supervision .....				9,718	9,718(/)
Oka—Post Office—Addition and modifications					
Professional Fees:					
Carrière Labelle Woodrough St Eustache					
Design and supervision .....					17,254
<b>**Piedmont—New Post Office</b>					
Land Purchase:					
Corporation Municipality of Piedmont .....					6,616(/)
<b>**Rock Island—Port of Entry—Enlargement of bus terminal</b>					
Professional Fees:					
Leclair, Riel, Dionne & Associates Montreal					
Structural and mechanical engineering .....					10,389(/)

\*Three (3) locations within same contract

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
Single Purpose Buildings—Continued					
Unlisted Projects—Continued					
<i>Quebec—Concluded</i>					
**St Andre East—New Post Office					
Land Purchase:					
Bertrand Ladouceur .....					14,741(f)
**St Fabien—Post Office Building					
Land Purchase:					
Dionne Martin .....					12,000(f)
Ste Anne de Bellevue—Post Office—Modifications					
Professional Fees:					
Marcoux & Durand Laval .....				2,897	2,897(f)
St Paulin—Post Office—Repairs					
Professional Fees:					
Leclair Riel Dionne & Associates Montreal .....				5,408	5,408(f)
St Redempteur—Post Office Building					
Land Purchase:					
R Bergeron .....					11,000
**Ste Anne des Monts—Post Office Building—Addition					
Land Purchase:					
Vanville François .....					31,000(f)
**Ste-Eulalie—Post Office Building					
Land Purchase:					
Mrs. Gracia H Maheux .....					5,526(f)
Sherbrooke—Postal Station "B"—Modifications to roof					
Professional Fees:					
Blais Baillargeon Sherbrooke .....				2,127	2,127
Taschereau—New Post Office					
Contract:					
Gildac Inc Val d'Or .....					150,236
Verdun—Postal Station—Modifications to public spaces					
Professional Fees:					
Hebert & Lalonde Montreal .....				2,125	6,375
<i>Quebec—Capital Region</i>					
Chelsea—New Post Office					
Land Purchase:					
Hudson Meredith & Ste Marie .....					
Hull—Government of Canada Printing Bureau—Contract for Services—Fire Separation				7,750	7,750(f)
Professional Fees:					
Comstock International Ltd Ottawa Ont .....					
Engineering Services .....				3,350	3,350
Hull—Government of Canada Printing Bureau—Installation of 112 ton heat Pump/Chiller					
Professional Fees:					
Environmental Engineering Consultant Ltd Pointe Gatineau .....				2,997	2,997
Hull—National Museums—Consultant Study of Man the Producer					
Professional Fees:					
Blood and Houghton Architects Montreal .....				15,000	15,000(f)
<i>Ontario—Capital Region</i>					
Ottawa—Agriculture—ARI—Building No 1-A					
Professional Fees:					
Giffels Associates Rexdale .....					
Design and supervision .....	889,600	1974-75			222,400
**Energy analysis .....					5,574(f)
**Soil investigation .....					7,893(f)
Changes in design .....				25,473	25,473(f)
Ottawa—Building Metering required for Ottawa-Hull					
Professional Fees:					
Cummings Scally and Associates Ltd Ottawa .....				13,097	13,097
Ottawa—Central Experimental Farm—New Boiler Building No 57					
Contract:					
Napko Contractors Inc Ottawa .....	146,433	1976-77		96,850	96,850

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Single Purpose Buildings—Continued</i>					
<i>Unlisted Projects—Continued</i>					
<i>Ontario—Capital Region—Continued</i>					
Ottawa—City Parking—Queen and Sparks St					
Professional Fees:					
Fairhall and Moffatt Ltd Ottawa—Engineering Services—					
City Parking Queen and Sparks Streets .....				3,688	3,688
Ottawa—Cliff Street—Heating plant Core Area heating and cooling					
Professional Fees:					
C P R Greenan and Associates Ltd Agincourt .....				9,985	9,985
Ottawa—Energy Mines and Resources Technical Field—Support Services					
Branch—Walkley Road Services Complex .....					
Professional Fees:					
Murray and Murray and Partners Ottawa					
Engineering services .....				44,875	44,875
Engineering services .....				50,000	50,000
Oliver Mangione McCalla and Associates Ottawa					
Engineering services .....				2,820	2,820
Jerol Wheeler Associates Ltd Ottawa					
Engineering services .....				2,431	2,431
Ottawa—Federal Court of Canada—New construction					
Professional Fees:					
J D Barnes Ltd Surveyors Ottawa					
Preparation of topographic plan .....					3,263(f)
Fraig Zeidler Strong Architects Toronto					
Develop client brief and cost estimates .....					45,035(f)
Ottawa—Food and Drug Lab—Tunney's Pasture					
Contract:					
**Thomas Fuller Construction Co (1958) Ltd Ottawa .....	648,403	1974-75		775	648,403(f)
Ottawa—Forst Products Laboratory—Renovations to Eastern Part					
Professional Fees:					
**Cummings Scally and Associates Ltd Ottawa					
Architectural Services .....				131	4,021
Ottawa—Government of Canada Service Building—Warehouse—Phase I					
Professional Fees:					
J D Paterson and Associates Ottawa					
Engineering services .....				9,575	9,575(f)
Ottawa—Greenbelt—ADRI—Landscaping and Planting Phase II					
Contract:					
Aldershot Landscape Contractors Ltd Burlington .....	103,278	1975-76		103,278	103,278(f)
Ottawa—Greenbelt ADRI and ARI Site Development—Access Road to Field Plots					
Contract:					
Dibblee Construction Co Ltd Ottawa .....	127,397	1976-77		127,397	127,397(f)
Professional Fees:					
**Graham Engineering Consultants Ltd Ottawa					
Design and supervision .....				5,520	11,042(f)
Field survey .....				2,538	2,538(f)
Ottawa—Greenbelt Infected Poultry Building No 210					
Professional Fees:					
Miska Gale and Ling Ottawa					
Design and supervision .....				8,487	8,487
Ottawa—Greenbelt—Meat Processing and Slaughter Building No 6					
Professional Fees:					
B G Ludlow and Fleury Toronto					
Design and supervision .....				21,719	21,719
Ottawa—Language Centre—Carson Road Phase IV—Landscaping					
Contract:					
**Fraba Construction Ltd Pierrefonds Que .....	124,101	1974-75		1,906	124,101
Ottawa—Laurier House—Restoration and renovation program					
Professional Fees:					
P A M Services Reg'd Ottawa					
Printing services .....				4,950	4,950
Ottawa—Lebreton Street Parking Lot—Drainage and paving improvements					
Professional Fees:					
Oliver Mangione McCalla and Associates					
Engineering services .....				1,872	1,872
Ottawa—National Museums of Canada—Special Technical Assistance					
Professional Fees:					
**Philip T Carter and Associates Ltd Ottawa					
Engineering services .....				7,784	40,000(f)

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Continued</b>					
<b>Ontario—Capital Region—Concluded</b>					
Ottawa—National Museums of Canada					
Professional Fees:					
Philip T Carter and Associates Ottawa					
Engineering services .....				8,000	8,000
Ottawa—National Research Council—Central Heating Plant—Study location of heating and cooling mains					
Professional Fees:					
Baris Frigon Hanley Ottawa					
Study and report .....					5,000(f)
W P London and Associates Ltd Niagara Falls					
Design .....					8,688
Ottawa—Public Archives Building—New construction					
Professional Fees:					
George Beml and Associates Ottawa					
Design and supervision .....					40,000
Study of proposed building .....					10,000
Ottawa—Pedestrian Mall Study—Wellington Street					
Professional Fees:					
Zeidler Partnership Architects Toronto					
Architectural services .....	122,000	1974-75		21,238	112,744
Ottawa—Postal Terminal—Garage and parking facilities					
Professional Fees:					
Ala-Kantti Liff Stefanisyn Ottawa					
Architectural services .....				11,475	11,475
Architectural services .....					16,186
Ottawa—Royal Canadian Mint—Peak Load Survey					
Professional Fees:					
J Lunde and Associates Ltd Ottawa					
Engineering services .....				9,500	9,500(f)
Ottawa—Standard Labs—Tunney's Pasture—Renovations—2nd Floor—South Wing					
Contract:					
Coady Construction Ltd Ottawa .....	149,587	1975-76			149,587(f)
Ottawa—No 1 Supply Depot—Plouffe Park—Electrical and Mechanical Improvements					
Contract:					
**Cummings, Scally and Associates Ltd Ottawa					
Architectural services .....				6,685	7,668(f)
Ottawa—555 Booth Street—Elevator Modifications					
Professional Fees:					
James H Irving and Associates Ltd Ottawa					
Design and supervision .....					3,392(f)
Ottawa—Supreme Court Building—Updating Electrical Distribution					
Contract:					
Geo Bolton Ltd Ottawa .....	169,521	1975-76		106,304	169,521(f)
Ottawa—Supreme Court—Square and Wellington Street					
Professional Fees:					
Craig Zeidler Strong Architects Toronto					
Prepare Floor layout .....					8,112
Damas and Smith Ltd Ottawa					
Engineering services .....				2,970	2,970
J Lunde and Associates Ltd Ottawa					
Design .....					9,598
Ottawa—Virus Lab—Tunney's Pasture—Chilled Water Main					
Professional Fees:					
Clappeton Engineering Ltd Ottawa					
Engineering Services .....				4,500	4,500(f)
Smiths Falls—Government of Canada Building					
Contract:					
Dodge Construction Co Ltd Cardinal .....	429,000	1975-76		359,324	429,000(f)
Land Purchase:					
James McKenna .....					18,000(f)
Stittsville—Post Office					
Contract:					
Normand and Fleming Ltd Ottawa .....	151,472	1976-77		97,480	97,480
<b>Ontario</b>					
**Burks Falls—Post Office addition					
Contract:					
Hembruff & Dambrowitz Ltd Matheson .....	159,503	1974-75		11,791	159,503(f)
<b>**Amends reporting in previous years Public Accounts</b>					

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Continued</b>					
<b>Ontario—Continued</b>					
Burlington—Postal Station "B"					
Contract:					
Defo Construction Limited Caledon .....	379,896	1976-77		29,110	29,110
Professional Fees:					
Michael J Torsney Hamilton					
Design and supervision .....				12,900	12,900
Land Purchases:					
The Loves .....				58,000	58,000
Hydro Electric Power Commission of Ontario .....				61,267	61,267
Callander—Post Office					
Land Purchase:					
Canadian National Railway Company .....				25,000	25,000
Guelph—Letter Carrier Depot 2					
Contract:					
Van-Del Contracting Limited Kitchener .....	216,593	1976-77		7,350	7,350
Professional Fees:					
Wm R Jarrett Guelph					
Architectural services .....				13,435	13,435
Hamilton—L M S Installation and Air Conditioning					
Professional Fees:					
Prack Partners Architects Hamilton					
Design and supervision .....	110,475	1974-75			54,760
Hanmer—Post Office—Alterations					
Contract:					
**Kona Builders Sault Ste Marie .....	151,952	1975-76		76,175	151,952(f)
Ignace—S P 4 Modified					
Contract:					
**George J Watson Construction Ltd Thunder Bay .....	194,932	1974-75			194,932(f)
Land Purchase:					
The Corporation and Township of Ignace .....					3,718
Iderton—Post Office S P 4					
Contract:					
Favaro Contracting Limited London .....	124,599	1976-77		124,599	124,599(f)
Land Purchase:					
Llyndinshire Developments Ltd .....					20,000(f)
Kincardine—Post Office					
Contract:					
Defo Construction Limited Caledon .....	159,440	1976-77		154,925	154,925(f)
Professional Fees:					
Petro MacCallum Kitchener					
Inspection and testing .....				1,922	1,922(f)
Kitchener—Mail Processing Plant					
Contract:					
T E Taylor Construction Brantford .....	874,800	1976-77		21,730	21,730
Professional Fees:					
Farkas Barron Jablonsky Kitchener					
Drafting services .....				4,080	4,080
Structural design engineers .....				1,688	1,688
Pedrette Associates Limited Toronto					
Cost estimates with design development .....				5,580	5,580
Peto MacCallum Toronto					
Soil testing .....				3,010	3,010(f)
Vibron Ltd Weston					
Acoustical/noise control consultation .....				1,360	1,360
Land Purchase:					
Corporation of the City of Kitchener ...				195,078	195,078
Lakefield—Construction of Post Office S P 5 (A)					
Contract:					
Defo Construction Limited Caledon .....	154,362	1976-77		154,270	154,270
Land Purchase:					
Lakefield Creamery Dairy Ltd .....					78,500
Massey—Post Office					
Contract:					
Alstead Construction Limited Staynor .....	131,395	1976-77		130,601	130,601
Land Purchase:					
Royal Canadian Legion .....					19,000(f)
New Dundee—Post Office					
Land Purchase:					
Gordon Hamacher .....					10,000

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Continued</b>					
<b>Unlisted Projects—Continued</b>					
<b>Ontario—Concluded</b>					
Niagara-on-the-Lake—Post Office					
Land Purchase:					
James Dobson .....				130,000	130,000
Jayson C Dubbeld .....					5,000
Penetanguishene—Construction of Post Office S P 5					
Contract:					
Schomberg Construction Ltd Schomberg .....	140,272	1975-76		7,812	140,272(f)
Land Purchases:					
Estate of Ethel MacMillan .....					21,500(f)
Alice McKey and Dorothy McLeod .....					49,500(f)
Scarborough—Postal Station "D"					
Contract:					
Morocas General Contractors Limited Toronto .....	477,616	1976-77		31,490	31,490
Thunder Bay—Postal Facility					
Contract:					
Tom Jones & Sons Limited Thunder Bay .....	462,875	1976-77		231,019	231,019
Professional Fees:					
V B Cook Company Limited Thunder Bay					
Clerk of Works .....				2,869	2,869
Rodman services .....				835	835
Dominion Soil Limited Toronto					
Soil testing .....				4,745	4,745
Pedrette Associates Limited Toronto					
Budget and cost estimates .....				5,968	5,968
Peto MacCallum Toronto					
Inspection and testing services .....				3,062	3,062
Land Purchase:					
Corporation of the City of Thunder Bay .....				170,000	170,000
Toronto—Postal Station "R"					
Contract:					
Colt Contracting Company Limited Scarborough .....	397,499	1976-77		96,061	96,061
Professional Fees:					
Robbie Williams Partnership Toronto					
Design and supervision .....				27,000	27,000
Wyoming—Post Office S P 4					
Contract:					
Wm Newton Contracting Limited Chatham .....	131,200	1975-76		115,295	131,200(f)
Land Purchase:					
John Stephen McGrail .....					29,000(f)
<b>Alberta</b>					
Calgary—Northern Electric Building					
Contract:					
Rise High Construction Co Ltd Calgary .....	219,879	1975-76			219,879(f)
Calgary—Mail Processing Plant					
Contract:					
Foundation Company of Canada Calgary .....	10,136,862	1972-73		940	10,111,582(f)
R C A Limited Ste Anne de Bellevue Que .....	495,215	1974-75		48,464	336,340
Professional Fees:					
**Cohos Evamy & Partners Calgary					
Architectural and engineering .....	447,000	1970-71		36,608	517,446(f)
Devon—Post Office					
Contract:					
Senco Construction Ltd Edmonton .....	172,300	1976-77		86,244	86,244
Professional Fees:					
William Hnidan Architect Ltd Edmonton					
Designing and supervision .....				6,563	6,563
Edmonton—Post Office—Additional Dock Facilities					
Professional Fees:					
B W Brooker Engineering Ltd Edmonton					
Studies of alternative methods .....				10,000	10,000
<b>Northwest Territories</b>					
Inuvik—Storage Warehouse					
Contract:					
MacCalder Construction Ltd Edmonton Alta .....	186,300	1976-77		186,300	186,300(f)
Professional Fees:					
M M Dillon Limited Yellowknife					
Consulting Engineers and planners .....				3,608	3,608

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Single Purpose Buildings—Continued</i>					
<i>Unlisted Projects—Continued</i>					
<i>Northwest Territories—Concluded</i>					
Yellowknife—Housing 1977-78					
Professional Fees:					
J Anderson-Thomson Engineering and Surveying Yellowknife .....				2,573	2,573(f)
J Anderson-Thomson Engineering and Surveying Yellowknife .....				1,296	1,296
I B I Group Edmonton Alta					
Feasibility study .....				9,882	9,882(f)
<i>Saskatchewan</i>					
Fort Qu'Appelle—New Boiler, Sewer and Water Service—Indian Affairs Administration Building					
Professional Fees:					
R J Briggs & Associates Ltd Regina					
Design and supervision .....				4,493	4,493
**Maple Creek—Post Office					
Professional Fees:					
Don Walsh Architect Regina					
Design .....				5,932	12,479
Marsden—Post Office					
Professional Fees:					
Peter Hemingway Edmonton Alta					
Design, drawings and specifications .....				3,300	3,300
Regina—General Post Office—Dock Modifications .....			355,000		
Contract:					
Hilsden & Co (1963) Ltd Regina .....	474,728	1975-76		474,728	474,728(f)
<i>British Columbia</i>					
**Armstrong—Post Office—Additions and improvements					
Contract:					
Maddocks Construction Ltd Armstrong .....	182,922	1975-76		6,252	182,922(f)
Ivermere—Post Office—Additions and improvements					
Contract:					
**Dalas Construction Kamloops .....	150,379	1975-76		4,189	150,379(f)
Land Purchase:					
Village of Ivermere					10,000(f)
Kamloops—Bulk Mail Distribution Centre—Construction and Site Acquisition					
Contract:					
Fred Western Construction Ltd Kelowna .....	1,299,934	1976-77		336,600	336,600
Professional Fees:					
Allen Huggins Kamloops					
Architectural .....				73,440	78,925
Land Purchase:					
City of Kamloops .....					59,449(f)
Pacific Highway—Customs Inspection Facilities—Site Development					
Contract:					
**Dewey Devries Construction Ltd Surrey .....	220,917	1975-76		17,331	200,917(f)
Professional Fees:					
**Hawthorn Mansfield Towers Vancouver					
Architectural .....				2,112	17,700(f)
Qualicum Beach—Post Office—Construction					
Contract:					
**Lake City Construction Ltd Abbotsford .....	102,178			4,673	102,178(f)
Steveston—DPW Marine Service Branch—Construction					
Contract:					
**Bengal Construction Co Ltd Burnaby .....	167,823	1975-76		28,625	167,823
Professional Fees:					
**Peter F Smith Burnaby					
Architectural .....					9,471(f)
**Smith Kramer Burnaby					
Architectural .....				1,042	2,779(f)
Vancouver—General Post Office—Modifications of Freight Elevators					
Contract:					
Montgomery Elevator Co Ltd .....	479,356	1976-77			
<i>Yukon</i>					
Whitehorse—Building 201 (Takhini)—Alterations and renovations					
Contract:					
**Raymond Enterprises Ltd Abbotsford .....	164,988	1975-76			164,988(f)

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<b>Single Purpose Buildings—Concluded</b>					
<b>Advance Planning</b>					
<b>Newfoundland</b>					
Gander—Post Office—Addition and alterations					
Land Purchase:					
Town of Gander .....				6,550	6,550(f)
Goose Bay—Electrical Power Study—Base Wide					
Professional Fees:					
Shawinigan Engineering Ltd Montreal Que					
Engineering .....				10,337	10,337(f)
St John's—Revenue Canada Data Centre					
Professional Fees:					
Appraisals Ltd Fundy Saint John NB					
Appraisal .....				10,000	10,000
Speed & Speed Ltd Halifax NS					
Appraisal .....				10,678	10,678
<b>General Purpose Buildings</b>					
<b>Advance Planning</b>					
<b>New Brunswick</b>					
Bathurst—UIC Building					
Professional Fees:					
Subsurface Surveys (1968) Ltd Fredericton					
Subsurface Investigation .....				7,599	7,599
Subsurface Investigation .....				6,559	6,559
<b>Industry Support</b>					
<b>Listed Projects</b>					
<b>Newfoundland</b>					
Long Pond—Harbour Improvements .....			300,000		
Contract:					
Gid Sacey Limited St John's .....	200,679	1973-74			200,679(f)
Metro Engineering & Construction Ltd St John's .....	490,821	1975-76		315,661	485,626
Professional Fees:					
Eastern Technical Services Ltd St John's					
Engineering .....				3,363	3,363
Geotechnical Associates Ltd St John's					
**Water Subsoil investigation .....					9,582(f)
**Main Brook—Wharf .....			500,000		
Contract:					
Hynes Construction Co Ltd Dunville .....	423,062	1975-76		258,406	421,562
Professional Fees:					
Atlantic Surveys Ltd St John's					
Land survey .....					4,861
Ramea—Wharf .....			450,000		
Contract:					
Pelley Enterprises Ltd Springdale .....	394,920	1976-77		211,926	211,926
<b>Nova Scotia</b>					
Yarmouth—Wharf					
Contract:					
**McNamara Corporation Ltd Whitby Ont. ....	3,074,596	1974-75			3,074,596(f)
Professional Fees:					
Speed & Speed Halifax					
Real estate appraisal .....					3,700(f)
Yarmouth—Dredging .....			100,000		
Contract:					
Verreault Navigation Ind Cte Matane Que .....	712,926	1976-77		210,020	210,020
Professional Fees:					
MacLean Atlantic Ltd Halifax					
Engineering .....				1,315	1,315
<b>New Brunswick</b>					
Newcastle—Wharf Improvements			690,000		
Contract:					
Grant Mills Ltd Fredericton .....	407,008	1976-77		407,008	407,008

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Industry Support—Continued</i>					
<i>Listed Projects—Concluded</i>					
<i>Quebec</i>					
Champlain—Remedial Works .....			600,000		
Contract:					
Couet Inc Lac Megantic .....	215,817	1976-77		215,817	215,817
Dessureault & St Arnaud Ste Geneviève de Batiscan .....	181,206	1975-76			181,206(f)
Trottier et Rivard Ste Anne de la Pêrade .....	120,030	1974-75			120,030(f)
Trottier et Rivard Ste Anne de la Pêrade .....	240,317	1976-77		240,317	240,317
Lanoraie—Remedial works .....			450,000		
Contract:					
M D Biron Construction Inc Lavaltrie .....	111,998	1976-77		100,395	100,395
Turnbull Construction Inc Lavaltrie .....	116,873	1975-76			116,873(f)
Turnbull Construction Inc Lavaltrie .....	156,036	1976-77		156,036	156,036(f)
Matane—Harbour Improvements					
Contract:					
Simard Denis Inc Ville de Laval					
Professional Fees:					
Université Laval Quebec					
Study .....				6,000	6,000
Quebec—Acquisition of a dump scow					
Contract:					
McNamara Corporation of Newfoundland Ltd Whitby Ont .....	447,395	1976-77		358,391	358,391
Professional Fees:					
Government of Canada—Supply and Services Ottawa Ont					
Supervision .....				5,562	5,562
Sorel—Protection wall					
Contract:					
**Turnbull Construction Inc Lavaltrie .....	1,259,201	1973-74		90,106	1,259,201(f)
Professional Fees:					
Terratech Ltée Montreal					
Geotechnical studies .....					2,850(f)
Warnock Hershey Professional Services Ltd La Salle					
Inspection of sheet piling .....					2,743(f)
<i>Ontario</i>					
Thunder Bay—Harbour improvements					
Contract:					
McNamara Corporation Whitby .....	499,221	1974-75			499,221(f)
McNamara Corporation Whitby .....					54,525
<i>Northwest Territories</i>					
Mackenzie River—Vertical Control					
Professional Fees:					
Government of Canada—Energy, Mines and Resources					
Geodetic Services Ottawa Ont .....				60,757	270,757
Norman Wells —Wharf					
Contract:					
Yukon Construction Co Ltd Edmonton .....	617,981	1973-74		14,886	617,981
<i>British Columbia—</i>					
Bella Bella —Wharf reconstruction					
Contract:					
**Leader Construction Co Ltd Calgary Alta .....	351,693	1973-74			351,693(f)
**Fraser River & Pacific Coast—New Survey Equipment Profiling System .....		1975-76	145,000		
Contract:					
Canoe Cove Manufacturing Sidney .....	155,280	1975-76		9,984	147,516
Professional Fees:					
Ross Laboratories Inc Seattle Wash USA					
Engineering .....				110,597	150,197
Peter Hatfield Vancouver					
Engineering .....				4,461	7,961
<i>Industry Support</i>					
<i>Unlisted Projects</i>					
<i>Nova Scotia</i>					
Port Hawkesbury—Purchase New Dredge Equipment —Excavator DPW Dredge No 24					
Contract:					
Kochring Canada Ltd Brantford Ont .....	146,202	1976-77		134,566	135,566

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Industry Support—Continued</i>					
<i>Unlisted Projects—Continued</i>					
<i>Nova Scotia—Concluded</i>					
Yarmouth—Wavebreak (New Wharf)					
Contract:					
R Q Douglas Ltd New Glasgow .....	116,474	1976-77		71,878	71,878
Professional Fees:					
J Philip Vaughan & Associates Ltd Halifax					
Engineering .....				1,477	1,477
<i>Newfoundland</i>					
Saltons Brook—TNNP Marine Facility					
Professional Fees:					
**Underwater Visual Systems Ltd St John's					
Engineering .....					3,823(f)
St John's—Purchase New Dredge Equipment—Excavator DPW Dredge No 422					
Contract:					
Koehring Canada Ltd Brantford Ont .....	379,220	1976-77		371,990	371,990
<i>New Brunswick</i>					
Saint John—Purchase new Dredge Equipment—Excavator DPW Dredge No 23					
Contract:					
Koehring Canada Ltd Brantford Ont .....	134,873	1976-77		134,556	134,566
<i>Prince Edward Island</i>					
Wood Islands—Dredging					
Contract:					
Harbour Development Saint John NB .....	281,400	1976-77		193,930	193,930
<i>Quebec</i>					
**Chandler—Wharf Improvements					
Contract:					
Gravel et Caux Inc Quebec .....					112,264(f)
Riviere du Loup—Dredging					
Contract:					
Verreault Navigation Inc Les Mechins .....	207,133	1976-77		207,133	207,133(f)
<i>Quebec—Capital Region</i>					
Laniel—Survey of Water Lot					
Professional Fees:					
P A Tremblay Ville Marie .....				2,172	2,172(f)
<i>Manitoba</i>					
Lockport—Improvements to Bridge					
Contract:					
Macaw & MacDonald Ltd St Boniface .....	313,584	1976-77		273,770	273,770
<i>Northwest Territories</i>					
Fort Norman—Floating wharf relocation and access road					
Contract:					
Goodzeck Construction Limited Hay River .....	106,390	1976-77		106,390	106,390(f)
<i>Saskatchewan</i>					
Bushell—Wharf Repair					
Contract:					
High Level Electric Co Ltd Prince Albert .....	117,193	1975-76			117,193(f)
<i>British Columbia</i>					
Fraser River—Dredging for Public Scow Moorage Facility					
Contract:					
Sceptre Dredging Ltd Richmond .....	466,200	1976-77		413,500	413,500
Professional Fees:					
B C Research Vancouver					
Engineering consultants .....				3,600	3,600
Fraser River—Surrey Container Terminal State 1 & 2 Trifurcation Phase 1					
Modifications					
Contract:					
Fraser River Pile Driving Co Ltd New Westminster .....	138,084	1976-77		138,084	138,084(f)
Kincolith—Wharf replacement					
Contract:					
Fraser River Pile Driving Co Ltd New Westminster .....	230,859	1976-77		230,859	230,859
Nanaimo—Entrance Channel Dredging Richmond					
Contract:					
Centennial Dredging & Sand Ltd .....	151,313			151,313	151,313(f)

\*\*Amends reporting in previous years Public Accounts



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Industry Support—Continued</i>					
<i>Unlisted Projects—Concluded</i>					
<i>British Columbia—Concluded</i>					
New Westminster—Construction and Delivery of Multi Purpose Scow					
Contract:					
Burrard Dry Dock Co Ltd North Vancouver .....	268,240	1975-76		272,192	272,192
Port Alberni—Alpulp Wharf Dredging					
Contract:					
D J Byrne Construction Vancouver .....	141,750	1976-77		61,450	61,450(f)
Port Renfrew—Wharf repairs					
Contract:					
Greenless Pile Driving Co Ltd Vancouver .....	157,504	1975-76		123	157,504(f)
Vancouver—Burrard Inlet Dredging (Neptune Shoal)					
Contract:					
Sceptre Dredging Ltd Richmond .....	422,503	1976-77		422,503	422,503(f)
Professional Fees:					
Aquatic Systems Ltd .....				3,789	3,789(f)
Advance Planning					
<i>Newfoundland</i>					
Cartwright—Wharf Extension					
Professional Fees:					
Hydrospace Engineering (Nfld) Ltd St John's					
Engineering .....				9,015	9,015
Change Islands—Proposed Ferry Terminal Site					
Professional Fees:					
**Conception Bay Surveys & Services Ltd Holyrood					
Engineering .....					2,507(f)
Charlottetown (Labrador)—Wharf Construction					
Professional Fees:					
Hydrospace Engineering (Nfld) Ltd St John's					
Engineering .....				6,160	6,160
Come-by-Chance—Underwater Survey of Armour Stone Causeway					
Professional Fees:					
**Afonso Diving St John's					
Survey .....					15,345(f)
Farewell—Proposed Ferry Terminal Site					
Professional Fees:					
**Conception Bay Surveys & Services Ltd Holyrood					
Engineering .....					2,129(f)
Fortune—Damage Survey West Breakwater					
Professional Fees:					
Afonso Diving St John's					
Engineering .....				2,686	2,686
Fortune—Marine Channel Sounding & Underwater Survey					
Professional Fees:					
Hydrospace Engineering (Nfld) Ltd St John's					
Engineering .....				2,423	2,423
Fox Harbour—Wharf Construction					
Professional Fees:					
Hydrospace Engineering (Nfld) Ltd St John's					
Engineering .....				5,810	5,810
Goose Bay—Wharf Extension Investigation					
Professional Fees:					
**Underwater Visual Systems Ltd St John's					
Engineering .....					16,969(f)
Harbour Deep—Wharf Reconstruction					
Professional Fees:					
Hydrospace Engineering (Nfld) Ltd St John's					
Engineering .....				5,460	5,460
Main Brook—Wharf Investigation					
Professional Fees:					
**Atlantic Surveys Ltd St John's					
Engineering .....					5,400(f)
**Eastern Technical Services St John's					
Engineering .....					18,629(f)
Makkovik—Wharf Reconstruction					
Professional Fees:					
Hydrospace Engineering (Nfld) Ltd St John's					
Engineering .....				6,565	6,565

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Continued</b>					
<b>ACCOMMODATION PROGRAM—Continued</b>					
<i>Industry Support—Concluded</i>					
<i>Advance Planning—Concluded</i>					
<i>Newfoundland—Concluded</i>					
Port aux Basques—Proposed Breakwater					
Professional Fees:					
Hydrospace Engineering (Nfld) Ltd St John's					
Engineering				4,100	4,100
St Georges—Wave Recorder					
Professional Fees:					
**Government of Canada—Environment Hull Que					
Engineering					3,532(/)
<i>Nova Scotia</i>					
Pugwash—Approach Channel Survey					
Professional Fees:					
R J Pickett & Associates Ltd Halifax					
Engineering				6,686	6,686
<i>Quebec</i>					
Champlain—Protection works					
Professional Fees:					
George Gariépy Trois Rivières					
Land Survey					2,900
Champlain—Wharf Improvements					
Professional Fees:					
Cie National Forage Montreal					
Borings					6,590
St Jean Port Joli—Wharf Improvements					
Professional Fees:					
Terratech Ltée Montréal					
Borings					11,451
Tadoussac—Wharf Improvements					
Professional Fees:					
Cie Nationale Forage Montreal					
Borings					6,150
<i>Water Level Control</i>					
<i>Advance Planning</i>					
<i>Alberta</i>					
MacKenzie River—Investigations					
Professional Fees:					
T Blench and Associates Ltd Edmonton Alta					
Review methodology regime changes and water level				2,400	2,400(/)
<i>Transportation Facilities</i>					
<i>Listed Projects</i>					
<i>Ontario—Capital Region</i>					
Hawkesbury—Interprovincial bridge Pre-engineering			500,000		
**Ottawa—Heron Road Interchange—Regional Municipality of Ottawa-Carleton	1,318,239	1970-71		59,782	1,138,239(/)
Ottawa-Hull—Alexandra Bridge—Major Repairs			3,200,000		
Contract:					
Armco Canada Limited Etobicoke					
Supply open crating	609,820	1975-76		593,568	593,568
Niagara Structural Steel Limited St Catharines					
Superstructure repairs	1,679,731	1975-76		1,620,542	1,620,542
C H Ross Construction Co Ltd	152,797	1975-76		152,797	152,797(/)
Professional Fees:					
C C Parker and Associates Hamilton	295,000	1975-76			
Design				8,564	126,813
Non-resident supervision				33,517	38,567
Preliminary Engineering				2,336	19,216
**Special Services				15,120	47,944
**Resident supervision				43,156	55,214
<i>Aberta</i>					
Banff National Park—Four Lancing Trans-Canada Highway			200,000		
Professional Fees:					
Lombard North Group Calgary					
Environmental study	317,000	1972-73		6,342	203,354
**Amends reporting in previous years Public Accounts					

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>PUBLIC WORKS—Concluded</b>					
<b>ACCOMMODATION PROGRAM—Concluded</b>					
<b>Transportation Facilities—Concluded</b>					
<b>Listed Projects—Concluded</b>					
<b>Alberta—Concluded</b>					
Glacier National Park—Snowshed .....			500,000		
Professional Fees:					
De Leuw Cather Edmonton .....					2,986(f)
Engineering consultants .....					
Lombard North Group Calgary .....					3,000(f)
Environmental study .....					
Ricketts Evers Barrass Simpsonn Calgary .....					
Architectural .....	175,000	1975-76		101,269	144,644
<b>British Columbia</b>					
New Westminster—Repairs to Railway Bridge .....			2,840,000		
Contract:					
Canadian National Railway Bridge Alta .....		1975-76		2,791,272	3,901,002
Northwest Highway System—Reconstruction and Paving Mile 83.6 to 317 .....					
Mile 234 to 240.6 .....					
Contract:					
Edgeworth Construction & Rental Ltd Prince George .....	2,551,022	1976-77		2,551,022	2,551,022(f)
Mile 259 to 275 .....					
Contract:					
General Enterprises Ltd Whitehorse .....	6,704,358	1975-76		5,536,245,	5,536,245
Mile 284-291 .....					
Contract:					
Cleveland Wrecking Co Vernon Cal USA .....	1,054,133	1976-77		1,048,364	1,048,364
Mile 291 to 299 .....					
Contract:					
Dawson Construction Ltd Vancouver .....	777,474	1976-77		694,865	694,865
Northwest Highway System—Reconstruction of bridges .....					
Liard River Bridge Mile 496 .....					
Contract:					
Central Fabricators Ltd Edmonton Alta .....	779,839	1975-76		47,636	722,298
Pine Tree Construction Burnaby .....	353,932	1976-77		353,932	353,932(f)
Professional Fees:					
Swan Wooster Ltd Vancouver .....					
Engineering .....					165,025
Muskwa River Bridge Mile 296 .....					
Contract:					
Cleveland Wrecking Co Vernon Cal USA .....	271,857	1976-77		251,857	251,857
Sikanni Chief River Bridge Mile 162 .....					
Contract:					
Kingston Construction Ltd Burnaby .....	146,426	1976-77		146,426	146,426
<b>Yukon Territory</b>					
Northwest Highway System—Reconstruction and Paving Miles 865 to 904 and 928 to 938 .....			4,000,000		
Miles 865 to 883 .....					
Contract:					
North American Road Ltd Edmonton Alta .....	3,318,695	1976-77		1,772,474	1,772,474
Miles 883 to 904.2 .....					
Contract:					
Dawson Construction Ltd Vancouver BC .....	1,477,000	1975-76		1,171,500	1,171,500
E Lobe Contracting Ltd Whitehorse YT .....	3,569,253	1975-76		680,833	3,521,253
<b>LAND MANAGEMENT AND DEVELOPMENT PROGRAM</b>					
<b>General Purpose Buildings</b>					
<b>Unlisted Projects</b>					
<b>Quebec</b>					
Lachine Canal—Remedial works at weirs Nos 3 & 4 .....					
Contract:					
Notte Construction Enrg Montreal .....	198,426	1976-77		198,426	198,426(f)
Professional Fees:					
Compagnie Nationale de Forage et de Sondage Inc Montreal .....					
Soil testing .....				448	5,148(f)

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>REGIONAL ECONOMIC EXPANSION</b>					
<i>Manitoba</i>					
Altona—					
Contract:					
John P Ens Construction Ltd Altona					
Water and sewer main construction .....	134,005	1976-77		132,452	132,452(f)
Beausejour—					
Contract:					
W W Construction (1972) Ltd Winnipeg					
Water reservoir .....	235,600	1975-76		5,919	226,311(f)
Dauphin—					
Contract:					
Arnason Construction Co Ltd Winnipeg					
Water booster station .....	252,948	1975-76		65,984	241,274
Dominion Construction and Arlington Lumber Ltd Winnipeg					
Water mains .....	517,685	1974-75		23,341	483,005(f)
Portage la Prairie—					
Contract:					
Kraft Construction Company Ltd Winnipeg					
Water treatment plant .....	2,368,000	1976-77		518,840	518,840
Selkirk—					
Contract:					
Greey Mixing Equipment Ltd Winnipeg					
Supply and deliver sewage treatment equipment .....	239,680	1974-75		133,264	221,968
Nelson River Construction Ltd Winnipeg					
Sewage pumping station .....	386,726	1976-77		202,054	202,054
The Foundation Company of Canada Limited Winnipeg					
Sewage treatment plant .....	2,124,193	1976-77		710,914	710,914
Dominion Construction and Arlington Lumber Ltd Winnipeg					
Sewage treatment facilities and related municipal works .....	647,492	1976-77		560,387	560,387
A K Penner & Sons Ltd Blumenort					
Raw water pumping station .....	503,000	1976-77		478,814	478,814
McNichol Construction Ltd Winnipeg					
Intake line and feeder main for raw water .....	171,451	1976-77		156,599	156,599
Steinback—					
Contract:					
Diamond Ready Mix Concrete Ltd Steinback					
Water and sewage extensions .....	294,581	1974-75		22,360	275,357(f)
Water and sewer extensions .....	334,003	1974-75		37,455	298,668(f)
A K Penner & Sons Ltd Blumenort					
Primary lift station and aeration equipment .....	181,890	1974-75		8,840	177,895(f)
Janzen Bros Excavators Ltd Winnipeg					
Water and sewer extensions .....	148,850	1976-77		68,242	68,242
Taillieu Construction Ltd Headingly					
Sewer extension .....	287,378	1974-75		2,711	259,929(f)
Swan River—					
Contract:					
Armco Draining Ltd Winnipeg					
Supply storm sewer pipe and appurtenance .....	190,420	1976-77		144,933	144,933
Arnason Construction Co Ltd Winnipeg					
Sewage pumping station and force main .....	297,000	1975-76		103,564	280,853
Bird Construction Company Limited Winnipeg					
Iron removal plant and reservoir .....	545,192	1975-76		23,313	526,653(f)
Don Rowan and Sons Elkhorn					
Sewage Lagoon .....	176,700	1975-76		85,771	161,817
Taillieu Construction Ltd Headingly					
Sewer and water mains .....	233,968	1976-77		230,480	230,480(f)
Town of Swan River Swan River					
Iron removal plant and reservoir pipelines .....	202,914	1974-75		1,270	191,042(f)
Wasco Underground Services Ltd Regina					
Sanitary sewer trunk and water main .....	277,023	1976-77		250,335	250,335
<b>ENGINEERING SERVICES</b>					
<i>Manitoba</i>					
Dauphin—					
Contract:					
Peter Leitch Construction Limited Winnipeg					
Vermilion Dam .....	2,024,560	1976-77		52,675	52,675
<i>Saskatchewan</i>					
Assiniboia—					
Contract:					
Bergman Foundations (1975) Ltd Winnipeg					
Utilities extensions .....	158,412	1975-76		2,389	147,936(f)
Reservoir intakes, pumphouse pipelines .....	196,491	1975-76		8,782	173,069(f)
Double E E Construction Regina					
Main storage dam and related works .....	767,102	1975-76		98,163	729,903(f)

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>REGIONAL ECONOMIC EXPANSION—Continued</b>					
<b>ENGINEERING SERVICES—Continued</b>					
<i>Saskatchewan—Continued</i>					
Esterhazy—					
Contract:					
Graham Construction Ltd Moose Jaw					
Water treatment plant, treated water storage reservoir and well pumphouse modifications .....	685,669	1974-75		18,367	679,221(f)
M & M (Mychasiw) Construction Ltd Birtle					
Modifications to sewage treatment .....	140,140	1975-76		1,253	133,118(f)
Estevan—					
Contract:					
Mid-City Contractors Ltd Estevan					
Water treatment plant modifications .....	161,591	1975-76		44,938	153,233
Harold Rowe Trenching and Excavating Estevan					
Water mains .....	127,596	1975-76		75,407	118,288(f)
Hudson Bay—					
Contract:					
Piggott Construction Limited Saskatoon					
Treated water storage reservoir .....	151,430	1974-75		4,258	148,515(f)
Humboldt—					
Contract:					
Smith Bros & Wilson Limited Saskatoon					
Water treatment plant and reservoir .....	935,165	1975-76		680,507	909,708
Lloydminster—					
Contract:					
Bell & Fountain Contractors Ltd Wainwright					
Sanitary sewer trunk mains (includes penalty payment of \$5,644,65 due to late completion) .....	170,134	1974-75		7,152	143,030(f)
Water mains (includes penalty of \$15,569.26 due to late completion) ....	499,642	1974-75		24,914	498,279(f)
Trans-Canada Contractors (1973) Ltd Edmonton					
Raw water pumphouse, fire pumps, water treatment modifications .....	557,922	1974-75		82,384	557,821(f)
Melfort—					
Contract:					
Balzer's Mechanical Ltd Regina					
Water treatment plant modifications Phase I .....	101,985	1976-77		17,532	17,532
Poole Construction Limited Regina					
Water treatment plant and high lift pumping station .....	589,543	1976-77		139,893	139,893
Melville—					
Contract:					
City of Melville Melville					
Sewage lagoon expansion .....	242,693	1975-76		46,582	241,355(f)
Moose Jaw—					
Contract:					
Rans Construction (1966) Ltd Saskatoon					
Sanitary Trunk 1975 .....	382,475	1975-76		363,894	363,894(f)
Nipawin—					
Contract:					
NIS Contractors Ltd Regina					
Well water supply main .....	168,600	1976-77		149,185	149,185
Nordberg Electric Ltd Saskatoon					
Pumphouses and pumphouse modifications .....	161,400	1976-77		133,760	133,760
Water treatment plant .....	222,560	1976-77		13,853	13,853
North Battleford—					
Contract:					
City of North Battleford North Battleford					
Water treatment plant expansion .....	463,000	1975-76		434,223	459,833(f)
Prince Albert—					
Contract:					
City of Prince Albert Prince Albert					
Water trunk main River Street East Phase II .....	139,172	1975-76		7,590	120,903(f)
Rosetown—					
Contract:					
Aurora Construction Prince Albert					
Water treatment plant extensions .....	190,066	1974-75		10,004	184,083(f)
Tisdale—					
Contract:					
Rans Construction (1966) Ltd Saskatoon					
Utilities extensions .....	110,921	1976-77		23,818	23,818
Sitka Enterprises Ltd Regina					
Water treatment plant extension .....	121,593	1976-77		39,755	39,755
Unity—					
Contract:					
I P Constructors Ltd Calgary					
Water treatment facilities .....	406,061	1976-77		342,007	342,007



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>REGIONAL ECONOMIC EXPANSION—Concluded</b>					
<b>ENGINEERING SERVICES—Concluded</b>					
<i>Saskatchewan—Concluded</i>					
Weyburn—					
Contract:					
Balzer's Mechanical Ltd Regina					
Sewage pumping renovations .....	263,080	1976-77		237,530	237,530
City of Weyburn Weyburn					
Sewage force main .....	247,000	1974-75		18,193	232,869(f)
Wynard—					
Contract:					
Smith Bros & Wilson Ltd Saskatoon					
Reservoir, pumphouses and modifications to existing works .....	414,063	1975-76		4,262	407,000(f)
Town of Wynard Wynard					
Water mains .....	124,455	1975-76		69,565	122,602(f)
<i>Alberta</i>					
Barrhead—					
Contract:					
The Canada Gunit Company Limited Calgary					
Water storage reservoir .....	223,417	1976-77		216,739	216,739(f)
RAS-Dam Construction Ltd Edmonton					
Water supply improvements .....	469,692	1976-77		150,951	150,951
Hanna—					
Contract:					
Dyck Bros Construction Limited Lethbridge					
Diversion works and Fox Lake Reservoir improvements .....	423,069	1975-76		3,685	408,796(f)
Leduc—					
Contract:					
Terrain Construction Limited Calgary					
Water supply main .....	718,437	1975-76		310,219	641,008
Redcliff—					
Contract:					
El-San Industries Ltd Medicine Hat					
Raw water supply main 1975 (includes a penalty payment of \$855.35 due to late completion) .....	140,944	1975-76		61,415	135,745(f)
Taber—					
Contract:					
Cunningham & Shannon Ltd Taber					
Treatment plant extension and pumphouse (includes a penalty payment of \$2,006.86 due to late completion) .....	294,810	1975-76		11,714	278,182(f)
Clear water reservoir (includes a penalty payment of \$2,267.23 due to late completion) .....	271,986	1975-76		132,439	271,314(f)
Ray Jones Construction (Alberta) Ltd Grand Prairie					
Raw water reservoir (includes a penalty payment of \$532.16 due to late completion) .....	225,755	1975-76		4,185	214,972(f)
<b>SCIENCE AND TECHNOLOGY</b>					
<b>National Research Council</b>					
<b>ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM</b>					
<i>Ontario</i>					
Ottawa—Extension to fire research laboratory .....			777,000		
Contract:					
*Normand and Fleming Ltd Ottawa	443,369	1976		443,369	443,369
Professional Fees:					
*B E Rye Ottawa				10,715	43,735
Design and Supervision .....					
Contract:					
Quebec Tool Corporation Saint Laurent Que					
Supply and installation of column furnace .....				310,958	310,958
Ottawa—Extensions to environmental Laboratory .....			700,000		
Contract:					
Laplin Construction .....	675,264	1976-77		675,264	675,264(f)
Ottawa—Rail test rig					
Contract:					
*Ottawa R & R Construction Ltd Ottawa	801,051	1975-76			801,051(f)
Professional Fees:					
*Dobusk Stewart Longpré Mardand Goudreau & Hein Ottawa					47,977(f)
Design and supervision .....					
<i>Saskatchewan</i>					
Saskatoon—Building Extension—Prairie Regional Laboratory .....			1,165,000		
Contract:					
*Bennett & White Western Ltd Edmonton	1,472,017	1975-76		1,104,865	1,471,830
Professional Fees:					
*Saskmont Engineering Regina					
Electrical design, specifications and supervision .....	10,000	1975-76		2,442	2,442

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SECRETARY OF STATE</b>					
<b>Department</b>					
<b>ADMINISTRATION PROGRAM</b>					
<i>Ontario</i>					
Ottawa—					
Contract:					
*Ottawa Elgin Investments					
Alterations to 14th, 15th, 16th and 17th Floors of Lord Elgin Plaza ....	199,000	1975-76	199,000	189,523	189,523
<b>National Museums</b>					
<i>Ontario</i>					
Ottawa—					
Contract:					
J C Sulphur Construction Ltd					
History and Folkculture Halls VMMB .....	274,231	1976-77	274,231	274,231	274,231
History and Folkculture Halls VMMB .....	229,610	1976-77	229,610	196,279	196,279
Contract:					
Crismar Enterprises Ltd					
Hall of Plant Life NMNS VMMB .....	208,062	1976-77	208,062	166,511	166,511
Contract:					
Domcat Construction Company Ltd					
Extension to Control Stairs VMMB .....	335,471	1976-77	335,471	279,642	279,642
<b>SOLICITOR GENERAL</b>					
<b>Correctional Services</b>					
<i>Atlantic Region</i>					
Springhill—Medium Security Institution					
Contract: Roscoe Construction Ltd					
*security lighting .....	**132,248	1975-76		3,158	132,248(f)
Professional Fees: Architectural Services					
Shawinigan Engineering Marine Limited					
*electrical modifications .....	8,600	1976-77		8,600	8,600(f)
Professional Fees: Engineering services					
Shawinigan Engineering Marine Ltd					
*electrical co-ordination study .....	15,562	1976-77		15,562	15,562(f)
Technology Unlimited					
*power cable .....	2,380	1976-77		2,380	2,380
Dorchester Penitentiary					
Contract:					
Acadian Construction					
*dorm cubicles building F58 .....	109,034	1976-77		50,720	50,720
Professional Fees: Engineering Services					
Architects Four Ltd					
*security entrance .....	11,600	1976-77		5,800	5,800
Douglas Steen Architect					
*reroofing and roof repairs .....	3,400	1976-77		3,395	3,395
Tek Consultants Ltd					
*security lighting .....	8,406	1976-77		8,406	8,406
Engineering Services Ltd					
*new maximum security institution .....	10,079	1975-76		10,079	10,079
Neill & Gunter Ltd					
*new medium security institution .....	10,000	1976-77		9,800	9,800
Spear MacDonald & Associates Ltd					
*ventilation farm annex building .....	7,500	1976-77		4,500	4,500
<i>Quebec Region</i>					
Cowansville—					
Contract:					
Langsmer Fuhrer Inc					
*heating distribution system and site investment Phase III .....	**111,599	1975-76		8,866	111,599(f)
Somec Inc					
*renovation of heating line Phase IV .....	**263,845	1975-76		73,665	263,845(f)
*renovation of heating line Phase V .....	574,189	1976-77		574,189	574,189(f)
Professional Fees: Engineering services					
Warnock Hershey Ltd .....	2,865	1976-77		2,865	2,865
Contract:					
Myre Construction Ltd					
*new visiting building .....	401,286	1976-77		107,231	107,231
Alftar Construction Inc					
*construction of dormitories .....	400,250	1976-77		86,821	86,821
Professional Fees: Architectural Services					
Blais & Belanger					
.....	17,931	1976-77		17,931	17,931

\*Contract awarded through Public Works

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Correctional Services—Continued</b>					
<b>Quebec Region—Continued</b>					
Laval—					
Contract:					
Immeubles le Carrefour Ltée					
*leasehold improvements .....	224,995	1975-76		113,404	224,995(f)
Bour-Jac Construction Ltd					
*conversion to RC Chapel .....	**367,812	1975-76		300,284	367,812(f)
Cegeco Design & Construction Ltd					
*alteration Phase II—Correction Development Centre .....	**1,009,162	1975-76		786,419	1,009,162(f)
Professional Fees: Architectural Services					
Frappier Parent Tétreault Langedoc .....	106,322	1976-77		39,394	39,394
Contract:					
Edilbec Construction Inc					
*addition to building C-21 .....	254,028	1976-77		51,033	51,033
Duquette Construction					
*electrical renovations Phase III .....	240,221	1976-77		115,468	115,468
Les Installations Électriques Pichette Inc					
*electrical renovations Phase IV .....	138,468	1976-77		57,213	57,213
Professional Fees: Consulting & Engineering Services					
Barré Pellerin Lemoine & Associates .....	182,000	1975-76		74,147	74,147
Contract:					
Harper Detroit Diesel Ltd					
*generating plant Phase V—Purchases .....	123,869	1976-77		123,869	123,869(f)
Canadian Westinghouse Ltd					
*electrical renovations Phase VI—purchases .....	141,928	1976-77		141,928	141,928(f)
Entreprises SPEC					
*repairs to cells .....	330,047	1976-77		330,047	330,047(f)
Thomas Construction Ltd					
*repairs to buildings B2—B3 Phase I .....	190,253	1976-77		190,253	190,253(f)
Professional Fees: Architectural Services					
Bisson Hebert & Laroche					
*modifications to building A-12 .....	75,300	1976-77		27,105	27,105
Professional Fees: Engineering Services					
Dupont Larose Perreault					
*repairs to boiler #4 .....	4,063	1975-76		274	274
*dust collector building #8 .....	4,600	1975-76		689	689
*new elevator in building #13 .....	3,973	1975-76		1,146	1,146
Roy Racine & Associés					
*modification and exterior modifications .....	15,000	1976-77		8,711	8,711
*modifications .....	10,826	1976-77		10,260	10,260
*correction to steam line .....	5,000	1976-77		4,608	4,608
*washroom building #14 .....	5,391	1976-77		5,391	5,391
Warnock Hershey Ltd					
*addition and alteration Phase I .....	2,141	1976-77		2,141	2,141
Contract:					
Collet & Frères					
*addition and alteration—mechanical and electrical works .....	738,778	1976-77		542,437	542,437
Professional Fees: Architectural Services					
Tetreault Parent Languedoc Santiago .....	138,000	1976-77		130,364	130,364
Ste Anne des Plaines—					
Professional Fees: Engineering Services					
J J Barrette & Associés					
*projects development surveys .....	3,000	1973-74		313	313
*projects development surveys .....	4,800	1976-77		4,693	4,693
Lamothe Caza & Associés					
*yard drainage .....	4,134	1975-76		531	531
Contract:					
Northal Construction Ltd					
*general modifications-Regional Reception Centre .....	116,100	1976-77		100,126	100,126
Professional Fees: Engineering Services					
Dupont Larose Perreault .....	10,000	1975-76		4,439	4,439
Contract:					
Alconex Ltd					
*Surface drainage-Regional Reception Centre .....	**129,875	1975-76		718	129,875(f)
Bour-Jac Construction Ltd					
*Detention wings-Regional Reception Centre .....	244,820	1976-77		199,597	199,597
Alfar Construction Inc					
*modification to Building II .....	**145,063	1975-76		2,652	145,063(f)
Professional Fees: Engineering Services					
Lamothe Caza & Associés					
*extension to parking areas .....	4,500	1975-76		531	531

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Correctional Services—Continued</b>					
<b>Quebec Region—Concluded</b>					
Contract:					
J Brisette Ltée					
*air conditioning of control post .....	**122,536	1975-76		62,328	122,536(f)
Professional Fees: Engineering Services					
Brais Frigon Hanley & Associés .....	14,000	1975-76		3,614	3,614
St Canut—					
Professional Fees: Architectural Services					
Claude Mercier					
*proposed penitentiary .....	14,000	1976-77		13,440	13,440
Consiller Beak Ltée					
*proposed penitentiary .....	10,000	1976-77		4,078	4,078
Mercier & Toutant					
*proposed penitentiary .....	9,000	1976-77		6,431	6,431
Montreal—					
Contract:					
Angem Construction Inc					
*general modifications, Ogilvy CCC .....	122,658	1976-77		122,658	122,658(f)
<b>Ontario Region</b>					
Beaver Creek—					
Contract:					
Whitney Construction Ltd					
*activities centre .....	**300,673	1975-76		125,969	299,369
Maio Excavators Ltd					
*external services for new complex .....	**245,408	1975-76		57,268	243,408
Frederick Frank Construction Ltd					
*correctional camp service building .....	189,021	1976-77		78,899	78,899
Professional Fees: Specifications and Plans					
Smith Milne & McBurney .....	15,024	1976-77		15,024	15,024
Professional Fees: Consultant					
W H Nesbitt Architects					
*correctional camp living units .....	22,500	1976-77		12,985	12,985
Collins Bay—					
Contract:					
T A Andre & Sons Ltd					
*new sick bay .....	**449,733	1975-76		206,171	450,096
Hugh Murray (1974) Ltd					
*new portable classrooms .....	**215,537	1975-76		2,810	215,537(f)
James Kemp Construction Ltd					
*alterations Kitchen building 2 .....	100,800	1976-77		66,095	66,095
Professional Fees: Specifications & Plans					
MacLennan Associates Architects .....	13,800	1976-77		13,800	13,800
Professional Fees: Engineering Services					
J D Lee Engineering Ltd					
*paving program 1976 .....	2,500	1976-77		1,429	1,429
Professional Fees: Consultant					
Wilson Newton Roberts & Duncan					
*renovations 2nd floor Farm annex .....	42,500	1976-77		16,000	16,000
Contract:					
Glen Lawrence Construction Ltd					
*paving program .....	113,788	1975-76		27,092	113,788(f)
Joyceville—					
Contract:					
M Sullivan & Son Ltd					
*new industries building .....	339,354	1975-76		13,068	339,354(f)
James Kemp Construction Ltd					
*new activities building .....	**238,404	1975-76		195,088	238,404
*industries building Phase I .....	**301,066	1975-76		142,638	300,770
Professional Fees: Consultant					
D E McGregor & Associates .....	24,000	1975-76		20,191	20,191
Contract:					
Louis W Bray Construction Ltd					
*perimeter services—security shelter .....	134,990	1976-77		133,990	133,990
Kehoe Construction Ltd					
*alterations to building 50 cannery .....	115,299	1976-77		115,299	115,299(f)
P L S Construction Ltd					
*new sewage treatment plant .....	327,356	1976-77		15,269	15,269
Professional Fees: Consultant					
Proctor & Redfern Group .....	35,000	1975-76		31,461	31,461
Wilson Newton & Duncan					
*renovations to 2nd floor farm annex .....	42,000	1976-77		16,000	16,000

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Correctional Services—Continued</b>					
<b>Ontario Region—Concluded</b>					
Kingston—					
Contract:					
Emmons & Mitchell Constructor Ltd					
*alterations to dining room and kitchen—Staff College .....	141,688	1976-77		126,141	126,141
Professional Fees: Specifications and Plans					
R L McReynolds					
*feasibility study for Regional Psychiatric Centre .....	5,000	1976-77		4,973	4,973
Neish Owen & Roy Rowland					
*feasibility study for Regional Psychiatric Centre .....	3,500	1976-77		3,365	3,365
Neish Owen & Roy Rowland					
*feasibility study for Regional Psychiatric Centre .....	9,500	1975-76		1,315	1,315
Professional Fees: Engineering Services					
Dunlop Farrow Aiken					
*window research .....	5,000	1976-77		2,279	2,279
Professional Fees: Consultant					
J L Richards & Associates					
*facilities survey .....	6,000	1976-77		5,906	5,906
Ernest A Cromarty					
*M T C E inspections .....	25,000	1976-77		25,000	25,000
Professional Fees: Library Service					
Elaine Duwors					
Professional Fees: Specifications and Plans					
A W Cluff & P J Cluff .....	7,750	1976-77		7,500	7,500
Millhaven—					
Professional Fees: Specifications and Plans					
Erdman W Knaack					
*alterations to school area "U" building .....	3,000	1976-77		3,000	3,000
Professional Fees: Consultant					
E M Developers					
*emergency repairs .....	10,000	1976-77		6,430	6,430
Professional Fees: Specifications and Plans					
Wilfred Sorenson					
*activities building for special handling unit .....	2,000	1976-77		1,415	1,415
Contract:					
James Kemp Construction Ltd					
*alterations to E unit .....	723,000	1976-77		83,207	83,207
Professional Fees: Consultant					
J L Richards & Associates					
Professional Fees: Specification and plans					
SNC/GEO Ltd .....	9,000	1976-77		6,059	6,059
<b>Prairie Region</b>					
Bowden Alta—					
Contract:					
Timcon Construction Ltd					
*officers mess and dining room .....	**246,124	1975-76		45,987	246,124
Western Industrial Contractors Ltd					
*security guard tower .....	199,183	1975-76		16,416	199,183
Rise High Construction Company Ltd					
*renovation to building 3 .....	228,451	1975-76		2,276	228,451(f)
Border Paving					
*perimeter roadway .....	123,114	1976-77		123,114	123,114
Professional Fees: Consultant					
Hames & Timleck .....	3,000	1975-76		2,250	2,250
Contract:					
Springer Construction (Alberta) Ltd					
*renovation to building 2 .....	105,980	1976-77		33,834	33,834
Edmonton Alta—					
Contract:					
Steffler Construction Ltd					
*grading roads and fencing—Maximum Security Institution .....	679,167	1976-77		679,167	679,167(f)
Poole Construction Ltd					
*substructure—Maximum Security Institution .....	840,186	1976-77		830,893	830,893
*superstructure—Maximum Security Institution .....	8,939,144	1976-77		186,574	186,574
Professional Fees: Design and Supervision					
Underwood McLellan & Associates .....	128,000	1975-76		9,470	9,470
Underwood McLellan & Associates .....	663,894	1976-77		589,191	589,191
Professional Fees: Insurance					
Leslie Wrient & Rolf .....	49,627	1976-77		34,814	34,814
Professional Fees: Computer Use					
Anderson Jacobson Ltd .....	12,169	1976-77		12,169	12,169

\*Awarded through Public Works

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Correctional Services—Continued</b>					
<b>Prairie Region—Concluded</b>					
Drumheller Alta—					
Contract:					
Freeze Maxwell Company Ltd					
*roof repairs .....	240,750	1976-77		240,750	240,750
Professional Fees: Consultant					
T Lamb McManus & Associates Ltd					
*storm and sanitary sewer improvements .....	3,350	1976-77		3,200	3,200
Contract:					
Carmacks Construction Ltd					
*road and parking lot paving .....	168,434	1976-77		168,434	168,434
Professional Fees: Consultant					
Underwood McLellan & Associates Ltd .....	3,221	1976-77		3,221	3,221
Contract:					
Greene Construction Company Ltd					
*rifle range and building .....	187,283	1976-77		187,283	187,283(f)
Prince Albert Sask—					
Contract:					
P A Electric Service Centre Ltd					
*roof and yard lighting .....	209,933	1975-76		29,222	209,933
Pearson Western Ltd					
*new lounge and dining room .....	**683,957	1975-76		202,050	661,042
*administration building .....	**567,908	1975-76		206,877	567,908
Barzula & Burkosky					
*road and parking lot paving Phase II .....	178,487	1976-77		178,487	178,487
Contract:					
Pearson Western Ltd					
*farm annex renovations .....	246,215	1976-77		109,552	109,552
*root house addition .....	115,993	1976-77		103,608	103,608
Regina Sask—					
Purchase of land:					
McDougall, Ready & Company					
*Community release centre .....				107,054	107,054
Saskatoon Sask—					
Contract:					
Flegel Construction Ltd					
*regional psychiatric centre Phase I .....	**320,028	1975-76		10,745	320,028(f)
H J Tubby & Son Ltd					
*regional psychiatric centre Phase II .....	**555,095	1975-76		88,622	555,095(f)
Poole Construction Ltd					
*regional psychiatric centre Phase III .....	7,202,897	1976-77		2,561,545	2,561,545
Professional Fees: Consultant					
Ferguson Folstan Friggstad .....	511,000	1975-76		181,525	181,525
Stony Mountain Man—					
Contract:					
H J Funk & Sons Ltd					
*pigerry .....	**200,864	1975-76		60,197	200,864(f)
Professional Fees: Consultant					
Scouten Mitchell Sigurdson					
*addition to gymnasium .....	3,000	1976-77		1,352	1,352
*renovations to building B6 .....	3,000	1976-77		2,361	2,361
Contract:					
Bird Construction Company Ltd					
*renovation to dome .....	229,322	1976-77		122,843	122,843
Professional Fees: Consultant					
Scouten Mitchell Sigurdson					
Burgoyne & Partners Ltd .....	3,000	1976-77		2,684	2,684
	3,000	1976-77		2,130	2,130
Contract:					
Maple Leaf Construction (1967) Ltd					
*paving roads and parking lots .....	219,554	1976-77		219,554	219,554(f)
Professional Fees: Consultant					
Reid Crowther & Partners Ltd .....	6,749	1976-77		6,749	6,749
Contract:					
Bird Construction Company Ltd					
*farm annex renovations .....	249,682	1976-77		246,796	246,796
<b>Pacific Region</b>					
Agassiz BC—					
Professional Fees: Architects					
R F Harrison Zoltan Kess					
*maximum security institution .....	10,376,255	1975-76		367,746	553,258

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Correctional Services—Continued</b>					
<b>Pacific Region—Continued</b>					
Professional Fees: Consultants					
Smith Bros Wilson					
*maximum security institution .....	260,590	1975-76		127,926	159,908
Professional Fees: Architect					
Fulvio Sorrentiono					
*inmate activity building .....	33,000	1976-77		13,174	20,663
Contract:					
Seaward Construction Ltd					
*forestry camp .....	228,721	1976-77		228,721	228,721(f)
Professional Fees: Architect					
Horst W Erleben	32,200	1976-77		32,116	32,116
Professional Fees: Engineering					
Burnett Resources	2,952	1976-77		2,952	2,952
Contract:					
Miller Cartage & Contracting Ltd					
*site pre load .....	351,281	1976-77		351,281	351,281(f)
Contract:					
Goodbrand Construction Ltd					
*site grading .....	78,610	1976-77		78,610	78,610(f)
Barnett McQueen Company Ltd					
*supply and install concrete .....	1,973,060	1976-77		1,205,279	1,205,279
Great West Steel Industries					
*supply and install structural steel .....	459,060	1976-77		127,499	127,499
Keith Plumbing and Heating Company Ltd					
*mechanical work .....	3,044,812	1976-77		175,000	175,000
Professional Fees: Engineering Services					
Underwood McLellan & Associates Ltd					
*site investigation .....	30,000	1976-77		7,086	7,086
C B A Engineering Ltd					
*site investigation .....	30,000	1976-77		30,000	30,000
Agassiz Mountain Prison—					
Professional Fees: Architect					
Fulvio Sorrentiono					
*improved security towers and fences .....	9,500	1976-77		8,522	8,522
Kamloops BC—					
Professional Fees: Architect					
Aubrey MacKinnon & Partners					
*medium security institution .....	160,000	1975-76		54,279	55,821
Phillips Barratt					
*medium security institution .....	80,000	1975-76		8,701	33,933
*Purchase of land:					
British Columbia Minister of Finance .....				78,382	78,382
Lillooet BC—					
Professional Fees: Engineering services					
Phillips Barratt					
*maximum security institution .....	30,000	1976-77		16,521	16,521
Matsqui BC—					
Contract:					
Paragon Electric Ltd					
*electrical distribution system .....	**181,102	1975-76		35,348	181,102(f)
Heal Electric Ltd					
*perimeter security shelters .....	118,162	1975-76		1,516	118,162(f)
K J Howe Ltd					
*relocation security shelters .....	103,878	1975-76		9,666	103,878(f)
Professional Fees: Architect					
Waisman Architects					
*visiting building .....	11,000	1974-75		1,287	7,913
Contract:					
Heal Electric Ltd					
*electrical replacement .....	76,949	1976-77		35,162	35,162
Raymond Enterprises Ltd					
*staff facilities building .....	169,498	1976-77		169,498	169,498
Scott Electric Ltd					
*improved perimeter security lighting .....	49,667	1976-77		49,667	49,667(f)
Mission BC—					
Professional Fees: Architect					
G Massey					
*medium security institution .....	677,000	1973-74		115,342	660,456

\*Awarded through Public Works

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Correctional Services—Continued</b>					
<b>Pacific Region—Continued</b>					
Professional Fees: Managerial services					
Bird Construction Company .....	787,237	1974-75		279,292	787,237
Contract:					
Walter Cabott Construction Ltd					
*excavation and concrete forms .....	1,268,139	1974-75		1,500	1,268,139(f)
Thos Mackay & Son Ltd					
*supply and install door hardware .....	**148,838	1974-75		4,751	148,838(f)
Pacific Communications Ltd					
*supply and install communication fire alarm and security systems.....	**154,823	1974-75		11,467	154,823(f)
Horizon Electric Ltd					
*supply and install electrical systems .....	**1,125,634	1974-75		99,776	1,125,634(f)
Metromechanical Company Ltd					
*supply and install mechanical systems .....	**1,414,462	1974-75		60,925	1,414,402(f)
Tree Island Fence Company					
*supply and install fence and gates .....	**304,941	1974-75		28,235	304,941(f)
X L Ironworks Ltd					
*supply and install miscellaneous metal.....	**264,945	1974-75		1,773	264,945(f)
Canadian Pittsburg Industries Ltd					
*medium security institution.....	**432,665	1975-76		7,949	432,665(f)
Campbell & Grill Ltd					
*supply and install metal doors and frames .....	**228,468	1975-76		10,641	228,468(f)
Seaward Construction Ltd					
*medium security institution.....	**199,824	1975-76		32,547	199,824(f)
Norwrite Contracting Ltd					
*medium security institution.....	**99,107	1975-76		10,300	99,107(f)
Anderson Industrial Doors Ltd					
*supply and install overhead doors .....	**11,131	1975-76		21	11,131(f)
Russel Food Equipment Ltd					
*food services .....	**172,411	1975-76		18,876	172,411(f)
Darlington Haskins & Company Ltd					
*supply and install tilework.....	**160,881	1975-76		277	160,881(f)
Jack Cewe Ltd					
*site development .....	**220,357	1975-76		128,764	220,357(f)
Hal H Paradise Ltd					
*supply and install floor covering .....	**54,523	1975-76		6,859	54,523(f)
Dawson Color Center Decorating Ltd					
*medium security institution.....	**134,257	1975-76		46,311	134,257(f)
Eaton's Contract Sales					
*medium security institution.....	**58,503	1975-76		9,446	58,503(f)
Benton & Overbury Ltd					
*medium security institution.....	**30,621	1975-76		3,851	30,621(f)
Bray Enterprises Ltd					
*site drainage and playing fields.....	157,341	1976-77		134,467	134,467
W Felix Equipment Ltd					
*medium security institution.....	84,307	1976-77		84,307	84,307(f)
Professional Fees: Architect					
A E S L .....	23,000	1975-76		6,009	22,049
Contract:					
Pine Tree Construction Company					
*construct 4 guard towers .....	77,461	1976-77		77,461	77,461(f)
New Westminster BC—					
Contract:					
Cal Van Engineering Ltd					
*boiler replacement .....	**240,314	1975-76		87,746	240,314
Seaward Construction Ltd					
*construction BC Penitentiary .....	119,378	1976-77		119,378	119,378(f)
Professional Fees: Architect					
Claus Engineering .....	7,000	1976-77		7,000	7,000
Contract:					
Seaward Construction Ltd					
*clean up BC Penitentiary .....	34,833	1976-77		34,596	34,596
Professional Fees: Architect					
Skyeluk & Vyexama					
*search centre and visiting centre.....	15,000	1976-77		8,835	8,835
A A A Electrical Design & Drafting Services					
*rehabilitation repair reconstruction block B3 .....	9,000	1976-77		8,854	8,854
Martin Glotman					
*rehabilitation repair reconstruction Block B3 .....	25,000	1976-77		19,104	19,104
Claus Engineering					
*alterations to kitchen .....	5,000	1976-77		4,692	4,692
Derek Freeman					
*alterations to kitchen .....	2,700	1976-77		2,626	2,626

\*Awarded through Public Works

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Correctional Services—Concluded</b>					
<b>Pacific Region—Concluded</b>					
Professional Fees: Engineering Services					
Claus Engineering					
*hospital renovations .....	2,000	1976-77		1,687	1,687
Derek Freeman					
*hospital renovations .....	1,000	1976-77		910	910
Claus Engineering					
*flooring building B7 .....	2,000	1976-77		1,752	1,752
Professional Fees: Architect					
Claus Engineering .....	2,000	1976-77		2,000	2,000
Claus Engineering					
*addition and plumbing .....	9,000	1976-77		9,000	9,000
D L Thomas					
*addition and plumbing .....	2,000	1976-77		1,872	1,872
Vancouver BC—					
Contract:					
Peter Hofer Construction Ltd					
*RHQ alterations and additions of partitions .....	15,482	1976-77		15,482	15,482
Metchosis BC—					
Contract:					
Chew Excavating Ltd					
*sewage treatment plant .....	**209,569	1975-76		50,031	290,569
Professional Fees: Architect					
Ker Priestman & Associates .....	62,200	1974-75		15,679	56,013
A J Hodgson					
*security yard and site services .....	17,500	1975-76		5,417	7,985
J E Andersen					
*security yard and site services .....	1,064	1976-77		1,064	1,064
Contract:					
Chutter Hydraulics & Machinery Ltd					
*sewage disposal Phase II .....	70,211	1976-77		70,211	70,211(f)
Chew Excavation Ltd					
*sewage disposal and treatment plant Phase II .....	170,328	1976-77		170,328	170,328
Wessex Construction Company Ltd					
*control centre .....	112,222	1976-77		112,222	112,222
Professional Fees: Architect					
John A Dicastrì .....	8,000	1975-76		4,607	7,219
Contract:					
Herb Bate Ltd					
*William Head Institution .....	195,661	1976-77		195,661	195,661
Professional Fees: Architect					
Alan J Hodgson .....	4,000	1975-76		2,117	4,839
Contract:					
Triscon Steel Ltd					
*second security fence .....	114,154	1976-77		40,912	40,912
Herb Bate Ltd					
*administration building .....	431,577	1976-77		431,577	431,577
Professional Fees: Architect					
Peterson & Lester .....	24,000	1974-75		6,435	23,988
<b>Royal Canadian Mounted Police</b>					
<b>New Brunswick</b>					
St Quentin—					
Contract:					
Brunswick Construction Ltd					
*detachment building .....	259,929	1975-76		229,623	259,929
<b>Nova Scotia</b>					
Halifax—					
Contract:					
The Foundation Co of Canada					
*divisional headquarters .....	2,171,574	1973-74			2,170,139
Inverness—					
Contract:					
D F Floyd Construction Ltd					
*detachment building .....	343,990	1976-77		298,210	298,210
<b>Newfoundland</b>					
Bell Island—					
Contract:					
M Dwyer					
*purchase of land .....				8,000	8,000
Seaboard Construction Ltd					
*detachment building .....	419,324	1975-76		385,170	417,666

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Royal Canadian Mounted Police—Continued</b>					
<i>Ontario</i>					
Ottawa—					
Contract:					
Roger Prevost Construction Ltd					
*renovations to HQ building .....	108,960	1976-77		106,675	106,675
Rockliffe—					
Contract:					
Ron Engineering and Construction (Eastern) Ltd					
*Canadian Police College .....	8,572,122	1974		482,432	8,572,122
Herbert Brune Construction Ltd					
*alterations to band building .....	123,143	1975-76		4,986	123,143(f)
Carrington Construction Co Ltd					
*alterations to detachment .....	110,099	1976-77		107,374	107,374
<i>Manitoba</i>					
Grand Rapids—					
Contract:					
Bison Construction Ltd					
*waste water treatment system .....	97,300	1977		18,000	18,000
Lynn Lake—					
Contract:					
Hansen Construction Co Ltd					
*complex .....	595,231	1976		136,965	136,965
McCreary—					
Contract:					
CTG General and Management Contractors Ltd					
*detachment building .....	325,182	1976		323,443	323,443
Swan River—					
Contract:					
Bjorn Jonsson					
*purchase of land .....				24,999	24,999
Thompson—					
Contract:					
Malcolm Construction (1970) Ltd					
*hangar .....	452,694	1975		114,313	449,501(f)
Winnipeg—					
Contract:					
B F Klassen Construction Ltd					
*divisional headquarters .....	22,215,944	1976		2,164,166	2,164,166
Poole Construction Ltd					
*divisional headquarters .....	10,395,944	1977		422,822	422,822
<i>Saskatchewan</i>					
Consul—					
Contract:					
Knutson Construction Co (65) Ltd					
*detachment building and garage .....	143,084	1974-75		534	143,084(f)
Fillmore—					
Contract:					
Greig Construction Ltd					
*detachment building .....	232,586	1975-76		196,598	232,586
Kyle—					
Contract:					
Town of Kyle					
*purchase of land .....				9,999	9,999
Ponteix—					
Contract:					
Town of Ponteix					
*purchase of land .....				4,995	4,995
Prince Albert—					
Contract:					
Graham Construction Co Ltd					
*sub-division building .....	1,291,007	1975-76		913,590	1,228,235
Regina—					
Contract:					
Buildall Construction Ltd					
*barrack block .....	4,249,329	1974-75		762,727	4,249,329
Poole Construction Ltd					
*tunnel extensions .....	191,289	1976-77		191,289	191,289

\*Awarded through Public Works



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Royal Canadian Mounted Police—Continued</b>					
<b>Saskatchewan—Concluded</b>					
Wappel Concrete Construction Co Ltd					
*road relocation and parking lot .....	223,197	1976-77		223,197	223,197(f)
Comstock International Ltd					
*new main sub-station .....	371,366	1975-76		359,855	371,366
Bakers Electric Ltd					
*electrical upgrading .....	218,122	1976-77		69,500	69,500
*electrical upgrading .....	130,075	1976-77		25,000	25,000
St Walburg & Turtleford—					
Contract:					
Wild and Welin Construction Ltd					
*detachment buildings .....	614,144	1976-77		576,946	576,946
Torquay—					
Contract:					
Swertz Bros Construction Ltd					
*detachment building .....	249,242	1975-76		29,107	249,242(f)
<b>Alberta</b>					
Bonnyville—					
Contract:					
Provincial Treasurer of Alberta and Slawuta's Carpets and Draperies Ltd					
*purchase of land .....				74,996	74,996
Boyle—					
Contract:					
Village of Boyle					
*purchase of land .....				5,999	5,999
Fairview—					
Contract:					
Marshall Norfein and Municipal District of Fairview					
*purchase of land .....				69,995	69,995
Fort Chipewyan—					
Contract:					
West Court Development					
detachment accommodation .....	756,025	1975		395,445	756,025
High Level—					
Contract:					
Town of High Level					
*purchase of land .....				7,275	7,275
Morinville—					
Contract:					
Durocher Flaman Ares and Manning					
*purchase of land .....				24,400	24,400
Stony Plain—					
Contract:					
Town of Stony Plain					
*purchase of land .....				69,625	69,625
Thorsby—					
Contract:					
Vernon Muth					
*purchase of land .....				12,999	12,999
Valleyview—					
Contract:					
Joslyn and Olsen Contractors Ltd					
*detachment building .....	446,384	1975		280,196	445,944
Wabasca—					
Contract:					
D G Basarab Construction Ltd					
*detachment building .....	259,340	1977		106,581	106,581
<b>British Columbia</b>					
Alert Bay—					
Contract:					
Seaward Construction					
*detachment building .....	441,860	1975		318,998	441,860(f)
Alexis Creek—					
Contract:					
Brookwood Plumbing and Heating Ltd					
*modifications detachment quarters and heating system .....	34,000	1976		34,000	34,000(f)
Armstrong—					
Contract:					
Seaward Construction					
*detachment building .....	207,887	1976		66,883	66,883

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Royal Canadian Mounted Police—Continued</b>					
<i>British Columbia—Continued</i>					
Atlin—					
Contract:					
Golden Enterprises					
*cell alterations .....	12,000	1976		12,000	12,000(f)
Boston Bar—					
Contract:					
Commercial Construction Ltd					
*detachment building .....	242,433	1975-76		49,859	242,433(f)
Burns Lake—					
Contract:					
Dezell Construction					
*detachment renovation.....	146,181	1974-75		2,263	146,181(f)
Castlegar—					
Contract:					
Dallas Construction					
*cell renovations .....	28,696	1976		28,696	28,696(f)
Chase—					
Contract:					
David Howie Ltd					
*detachment renovations .....	441,138	1975-76		87,727	441,138(f)
Dease Lake—					
Contract:					
Guran Construction Co Ltd					
*detachment quarters and mobile home .....	473,935	1976-77		473,935	473,935
Fort St John—					
Contract:					
G and L Plumbing					
*detachment heating modification .....	18,695	1976		18,695	18,695(f)
Gabriola Island—					
Contract:					
Canada Permanent Trust and Don and Mary Rowan					
*purchase of land .....				14,300	14,300
Gibsons Landing—					
Contract:					
Seaward Construction					
*cell renovations .....	17,836	1976		17,836	17,836
Golden—					
Contract:					
W H Tayler Construction (1975) Ltd					
*detachment quarters .....	556,137	1976-77		437,889	437,889
Hope—					
Contract:					
Vander Brink Bros Contracting Ltd					
*detachment, building .....	422,000	1977		155,355	155,355
Kamloops—					
Contract:					
W Schmidt Construction Ltd					
*parking lot .....	39,295	1976		39,295	39,295(f)
Keremeos—					
Contract:					
Dallas Construction					
*cell renovations .....	16,537	1976		16,537	16,537
Lytton—					
Contract:					
A Regagleatti					
*purchase of land ..				45,844	45,844
Masset—					
Contract:					
M A Young					
*roof repairs .....	4,741	1975		4,741	4,741(f)
McBride—					
Contract:					
L M Enterprises					
*cell renovations .....	13,224	1976		13,224	13,224(f)
Midway—					
Contract:					
Dallas Construction					
*cell renovations .....	16,537	1976		16,537	16,537
Nakusp—					
Contract:					
Dallas Construction					
*cell renovations .....	14,286	1976-77		4,164	4,164

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Continued</b>					
<b>Royal Canadian Mounted Police—Continued</b>					
<b>British Columbia—Concluded</b>					
Nelson—					
Contract:					
Donalson Mechanical Ltd					
*air conditioning .....	130,119	1976		128,419	128,419
Parksville—					
Contract:					
Georgia Strait Holdings					
*purchase of land .....				52,353	52,353
Princeton—					
Contract:					
Seaward Construction					
*cell renovations .....	27,711	1976		27,711	27,711
Queen Charlotte Island—					
Contract:					
Jim Dent Construction					
*cell renovations .....	30,279	1976		30,279	30,279(f)
Smithers—					
Contract:					
Highland Electric					
*detachment fire alarm system .....	6,373	1976		6,373	6,373(f)
Sointula—					
Contract:					
Edward Bruce Cousins					
*purchase of land .....				13,190	13,190
Tofino—					
Contract:					
Samson D Eide					
*purchase of land .....				27,273	27,273
Vancouver—					
Contract:					
Bengal Construction Co Ltd					
*enclosure for generator .....	8,216	1977		8,216	8,216
L and R Electric Ltd					
*installation of electrical equipment and cabling .....	10,678	1977		10,678	10,678
Cost Diesel Ltd					
*emergency generator installation .....	7,906	1977		7,906	7,906
D A Walker Construction Ltd					
*construction of pony walls .....	9,365	1977		9,365	9,365(f)
Columbia Betulethic Ltd					
*paving and landscaping .....	44,760	1976		44,760	44,760(f)
Vanderhoof—					
Contract:					
Wayne Watson Construction					
*detachment building .....	431,474	1975		405,409	431,474
Wells—					
Contract:					
Godfrey and Byrd					
*purchase of land .....				13,269	13,269
<b>Northwest Territories—</b>					
Fort Good Hope—					
Contract:					
S S C Ltd					
*complex .....	229,142	1977		123,326	123,326
Fort McPherson—					
Contract:					
S S C Ltd					
*housing .....	22,482	1977		43,917	43,917
Fort Simpson—					
Contract:					
Cavan Construction Ltd					
*detachment building .....	848,241	1975		285,978	566,739
Frobisher Bay—					
Contract:					
Les Installations Modulaires D M Inc					
*installation of prefab houses .....	531,692	1976-77		457,067	457,067
Hay River—					
Contract:					
Yukon Construction Co Ltd					
*detachment quarters .....	143,654	1976		143,654	143,654
Sac Harbour—					
Contract:					
Bomark Industries					
installation workshop and warehouse .....	474,448	1976		63,069	63,069

\*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>SOLICITOR GENERAL—Concluded</b>					
<b>Royal Canadian Mounted Police—Concluded</b>					
<b>Yukon Territories</b>					
Watson Lake—					
Contract:					
Territorial Treasurer					
*purchase of land .....				13,090	13,090
Whitehorse—					
Contract:					
Walter Cabott Construction					
*sub-division headquarters .....	2,274,200	1975-76		950,445	2,250,322
<b>SUPPLY AND SERVICES</b>					
<b>Quebec</b>					
Hull—New Building					
Contract:					
Government of Canada—Public Works .....	2,059,460	1975-76	404,000	746,732	1,550,771
Government of Canada—Supply and Services—Bureau of Management Consulting .....	2,931,426	1976-77			
<b>Ontario</b>					
Ottawa—Computer Equipment					
Contract:					
3M Canada Ltd (including Halifax NS and Winnipeg Man) .....	328,555	1976-77		328,055	328,055
<b>TRANSPORT</b>					
<b>HEADQUARTERS PROGRAM</b>					
<b>Ontario</b>					
Cornwall—Transport Canada Training Institute					
Contract:					
*Bird Construction Co Ltd					
Management Services—Design and construction .....	499,969	1974-75	150,000	149,991	330,625
*Black and McDonald Ltd					
Site Services Phase II .....	103,700	1976-77	50,000	48,700	48,700
Built Environment Coordinators					
Equipment Coordination .....	270,000	1976-77	140,000	97,094	151,157
*Camform Inc					
Service Nodes .....	700,859	1976-77	700,859	687,238	687,238
*Canadian Pittsburg Industries					
Metal cladding and windows .....	673,707	1976-77	175,000	168,170	168,170
*Comstock International Ltd					
Mechanical work—Academic Building .....	1,042,242	1976-77	1,042,242	853,906	853,906
Professional Fees:					
*Dominik Thompson Laframboise Mallette					
Architects and Engineers .....	2,900,000	1974-75	1,100,000	1,048,518	1,961,039**
Contract:					
*Ellis Don Ltd					
Foundations—Academic Wing .....	892,055	1975-76	601,219	601,219	892,055**
*R E Ferguson Ltd					
Electrical Services—Residence Block 1-4 .....	848,901	1976-77	250,000	174,164	174,164
*Great West Steel					
Academic Wing .....	1,059,248	1975-76	1,058,798	1,058,798	1,058,798**
*Heather and Little Ltd					
Roofing Sheet Metal and Flashing—Academic Building .....	376,336	1976-77	250,000	190,819	190,819
*Industrial Electrical Contractors					
Electrical Works—Academic Wing .....	761,985	1976-77	600,000	461,928	461,928
*Kurtz & Steel Ltd					
Project Control Service .....	545,360	1974-75	300,000	237,099	430,863**
*Leader Structures Ontario Ltd					
Foundations and Structure—Resident facilities .....	1,398,500	1976-77	1,398,500	874,432	874,432
Masonry and Super Structure—Residence block .....	2,038,228	1976-77	1,800,000	1,362,195	1,362,195
Masonry—Academic Building .....	285,800	1976-77	150,000	46,501	46,501
*Montgomery Elevators Co					
Elevators .....	254,394	1976-77	175,000	31,580	31,580
*Ottawa Mechanical Service Ltd					
Sprinkler and fire protection .....	549,740	1976-77	250,000	93,129	93,129
*Ottawa R & R Construction Ltd					
Foundations—					
Academic Wing .....	249,261	1975-76	13,509	13,509	249,261(f)**
Residence Two and Three .....	236,318	1975-76	202,009	202,009	236,318**

\*Awarded through Public Works

\*\*Amends reporting in the previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>TRANSPORT—Continued</b>					
<b>HEADQUARTERS PROGRAM—Concluded</b>					
<i>Ontario—Concluded</i>					
*Sayer and Associates					
Mechanical Work—Residence Block 1 to 4 .....	2,092,421	1976-77	800,000	163,181	163,181
*West Front Construction Ltd					
Site Utilities—Phase I .....	564,028	1975-76	91,249	91,249	564,028(f)
Site Work—Phase III					
Access roads and water lines .....	116,125	1976-77	116,125	116,125	116,125(f)
<b>MARINE TRANSPORTATION PROGRAM</b>					
<i>Newfoundland</i>					
<i>  Marystown—</i>					
<i>    Marystown Shipyard</i>					
Refit of <i>CCGS Bartlett</i> .....	109,382	1976-77	109,282	109,282	109,282(f)
Refit and drydocking of <i>CCGS Thomas Carleton</i> .....	132,986	1976-77	141,000	132,986	132,986(f)
Refit and drydocking of <i>CCGS Tupper</i> .....	142,262	1976-77	124,700	142,262	142,262(f)
<i>  St John's—</i>					
<i>    Canadian National (Newfoundland) Dockyard</i>					
Refit and drydocking of <i>Sir William Alexander</i> .....	225,885	1976-77	260,000	225,885	225,885(f)
Refit of <i>CCGS Sir Humphrey Gilbert</i> .....	127,002	1976-77	127,002	127,002	127,002(f)
<i>New Brunswick</i>					
<i>  Miramichi—</i>					
<i>    Contract:</i>					
<i>      *Canplan Oceanology Ltd</i>					
<i>        Miramichi Channel Study</i>					
Professional Fees: Engineering service .....	27,500	1976-77	27,500	27,500	27,500(f)
<i>    Contract:</i>					
<i>      *Subsurface Surveys (1968) Ltd</i>					
Professional Fees: Engineering services .....	32,082	1976-77	32,082	32,082	32,082(f)
<i>  Saint John—</i>					
<i>    Contract:</i>					
<i>      Decca Radar Canada (1967) Ltd</i>					
<i>        Harbour radar surveillance system .....</i>					
	**949,647	1974-75	370,000	275,472	885,472
<i>      Rocca Construction Ltd</i>					
<i>        Construction of heliport hanger/pollution storage building .....</i>					
	248,752	1976-77	185,000	181,077	181,007
<i>      Saint John Shipbuilding and Dry Dock Co Ltd</i>					
<i>        Refit and drydocking of <i>CCGS Wolfe</i> .....</i>					
	586,756	1976-77	292,963	568,756	568,756(f)
<i>Nova Scotia</i>					
<i>  Dartmouth—</i>					
<i>    Hawker Industries Ltd</i>					
<i>      Refit of <i>CCGS Edward Cornwallis</i> .....</i>					
	190,798	1976-77	203,000	190,798	190,798(f)
<i>      Emergency Repairs of <i>CCGS Wolfe</i> .....</i>					
	199,818	1976-77	119,032	199,818	199,818(f)
<i>    Westinghouse Canada Ltd</i>					
<i>      Repairs to the <i>CCGS Louis S St Laurent</i> .....</i>					
	141,440	1976-77	74,500	141,440	141,440(f)
<i>  Halifax—</i>					
<i>    Contract:</i>					
<i>      Decca Radar Canada (1967) Ltd</i>					
<i>        Harbour radar surveillance system .....</i>					
	**587,162	1972-73	10,000	275	584,698(f)
<i>      Hawker Siddeley Canada Ltd</i>					
<i>        Refit of <i>CCGS John A MacDonald</i> .....</i>					
	226,475	1976-77	451,000	226,475	226,475(f)
<i>      Hawker Industries Ltd</i>					
<i>        Drydocking of <i>CCGS Louis S St Laurent</i> .....</i>					
	268,801	1976-77	381,500	268,801	268,801(f)
<i>  Point Edward—</i>					
<i>    Contract:</i>					
<i>      *Beer Construction Ltd</i>					
<i>        Recreation Building .....</i>					
	**117,776	1974-75	1,932	1,932	117,776(f)
<i>      Professional Fees: Consulting service</i>					
<i>        Built Environment Co-ordinators .....</i>					
	**119,158	1974-75	81,366	81,366	116,836
<i>      Professional Fees: Surveying services</i>					
<i>        *C A Campbell .....</i>					
	10,000	1976-77	9,908	9,908	9,908(f)
<i>      Professional Fees: Land surveyor service</i>					
<i>        *J S Pope .....</i>					
	17,531	1976-77	17,531	17,531	17,531(f)
<i>      Professional Fees: Quantity surveyor services</i>					
<i>        *Ross Willcocks .....</i>					
	3,000	1976-77	3,000	3,000	3,000(f)
<i>Quebec</i>					
<i>  Cap-aux-Meules—</i>					
<i>    Contract:</i>					
<i>      *P et B Entreprises Ltd</i>					
<i>        Construct access road .....</i>					
	123,456	1976-77	123,456	123,456	123,456

\*Awarded through Public Works

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
TRANSPORT—Continued					
MARINE TRANSPORTATION PROGRAM—Continued					
Quebec—Concluded					
Cap-Charles and Cap-à-la-Roche— Contract: McNamara Marine of Canada Dredging .....	200,000	1976-77	200,114	200,114	200,114(f)
Cap-Santé— Contract: Verreault Navigation Dredging .....	212,650	1976-77	212,650	189,687	189,687
Gros Cacouna— Professional Fees: Consulting service *Raymond Joyal .....	3,500	1976-77	3,500	3,500	3,500
*Warnock Hersey Services .....	38,000	1976-77	33,572	33,572	33,572
Lac St Pierre— Contract: St Maurice Dredging Dredging .....	560,000	1976-77	552,450	552,450	552,450(f)
Levis— Contract: Davie Shipbuilding Major repairs to CCGS Iberville .....	179,737	1976-77	179,737	179,737	179,737(f)
Major repairs to CCGS N B McLean .....	285,937	1976-77	285,937	285,937	285,937(f)
Drydocking of CCGS N B McLean .....	150,079	1976-77	150,079	150,489	150,489(f)
Montreal— Contract: Canadian Vickers Limited Refit of CCGS Labrador .....	188,356	1976-77	399,000	182,238	182,238(f)
Major repairs to CCGS Skua .....	112,419	1976-77	112,419	112,583	112,583(f)
Quebec— Contract: Adelard Laberge Major repairs to CCGS d'Iberville .....	106,673	1976-77	106,673	106,673	106,673(f)
Professional Fees: Consulting service *Beaulieu Vandry et Associes .....	635,000	1967-68	40,235	40,235	40,235
*Boulay Leclerc et Picard .....	7,000	1975-76	655	655	6,410
Contract: *De Foy Construction Inc Construction of administration building Queen's Wharf .....	2,585,109	1974-75			2,585,109
Professional Fees: Consulting service *Atec .....	425,000	1970-71	929	929	35,989
Sorel— Contract: Marine Industries Major repairs to CCGS Montcalm .....	324,353	1976-77	324,353	327,731	327,731(f)
Major repairs to CCGS Simon Fraser .....	111,869	1976-77	111,869	110,139	110,139(f)
Ste Petronille— Contract: Richelieu McNamara Porter Dredging .....	1,450,000	1974-75	69,359	69,359	1,473,800(f)
Ontario					
Lake Erie— Contract: McQueen Marine Ltd Construct Pelee Passage lighthouse .....	**791,800	1974-75	425,000	331,000	735,552
Ottawa— Contract: *Campeau Corporation Tenant alterations .....	650,000	1976-77	427,352	427,352	427,352
Parry Sound— Contract: *Paul Lawrence Associates Professional Fees: Engineering service .....	20,500	1976-77	13,556	13,556	13,556
Thunder Bay— Contract: Canadian Shipbuilding & Engineering Limited Repairs to CCGS Alexander Henry .....	125,000	1976-77	125,500	125,500	125,500(f)
British Columbia					
Vancouver— Contract: Allied Shipbuilders Ltd Refit and drydocking of CCGS Nahidick .....	144,720	1975-76	48,395	48,395	48,395

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>TRANSPORT—Continued</b>					
<b>MARINE TRANSPORTATION PROGRAM—Continued</b>					
<i>British Columbia—Concluded</i>					
Professional Fees:					
*Cooper Tanner & Assoc Ltd					
Architect services .....	3,809	1976-77	3,809	3,809	3,809
Contract:					
*Peter Hofer Construction Ltd					
Renovation .....	35,959	1976-77	35,959	35,959	35,959(f)
*Turnbull & Gale Construction Co Ltd					
Renovation .....	311,187	1976-77	304,480	304,480	304,480
Victoria—					
Contract:					
*Greenless Pile Driving					
Phase IV Wharf .....	**1,098,178	1975-76	636,677	636,677	1,098,178
*Hunter Construction Ltd					
Helicopter hangar .....	555,337	1976-77	228,093	228,093	228,093
Professional Fees: Consulting service					
*R M Hardy & Associates .....	6,006	1976-77	6,006	6,006	6,006
Contract:					
*Webb and Tracy Ltd					
Helicopter hangar .....	528,373	1976-77	486,705	486,705	486,705
Professional Fees: Consulting service					
*Willis Cunliffe Tait & Company Ltd .....	**198,000	1975-76	92,632	92,632	151,374
Contract:					
Yarrows Limited					
Refit and drydocking of <i>CCGS Camself</i> .....	1,175,000	1976-77	1,130,000	1,129,223	1,129,223(f)
Refit and drydocking of <i>CCGS Vancouver</i> .....	219,730	1976-77	110,000	219,730	219,730(f)
Williams Lake—					
Contract:					
Guran Construction					
Loran C Building Phase 1 .....	316,438	1976-77	316,438	316,438	316,438(f)
Loran C Building Phase 2 .....	712,724	1976-77	668,927	668,927	668,927
<i>General</i>					
Various—					
Contract:					
Atomic Energy of Canada—					
Study of application of nuclear power to a polar icebreaker .....	**251,000	1974-75	118,000	118,000	251,288(f)
Aviation Electric Ltd					
Purchase ship navigation trainer .....	365,281	1975-76	109,584	109,584	219,169
B C Equipment Co Ltd					
Diesel electric generating system .....	225,922	1976-77	225,922	59,106	59,106
B C Hydro and Power Authority					
Loran C navigational transmitter .....	236,200	1976-77	236,200	236,200	236,200
Bell Helicopter Textron					
Model 206L Long Ranger Helicopter .....	319,893	1976-77	335,439	335,439	335,439(f)
Model 206B Jet Ranger Helicopter .....	214,577	1976-77	221,572	221,572	221,572(f)
British Hovercraft Corporation Ltd					
Model SRN6 Hovercraft .....	1,010,000	1976-77	910,875	910,875	910,875
Supply of spare parts .....	125,000	1976-77	89,237	89,237	89,237
Burrard Dry Dock Company Ltd					
Build two "R" class icebreakers .....	70,622,706	1975-76	21,644,800	21,644,800	32,236,064
Handling and storage .....	133,612	1976-77	84,477	84,477	84,477
Walter Cabott Construction Ltd					
Construction of VTM facilities operations building .....	661,214	1976-77	671,376	671,376	671,376
Canadian General Electric Company Ltd					
One propulsion machinery package for "R" class icebreaker .....	4,293,287	1973-74	602,188	602,188	4,329,683
Supply of shipset of propulsion machinery for "R" class icebreaker .....	8,099,237	1975-76	2,673,202	2,673,202	2,673,202
Canadian Marconi Co					
VHF/FM Marine mobile radio telephones .....	1,005,047	1975-76	980,675	980,675	980,675
Carman Energy Contracting					
Construct heliport on Red Rock lighthouse .....	68,000	1975-76	35,000	35,000	68,000
Collins Radio Company of Canada Ltd					
VHF/FM radio telephone equipment .....	432,614	1975-76	50,000	50,000	50,000
Continental Steel Ltd					
Construct radar towers and related works .....	313,272	1976-77	239,337	239,337	239,337
Cummins Ontario Ltd					
Supply diesel generator system .....	212,972	1976-77	212,280	212,280	212,280
Davidson Manufacturing Co Ltd					
Construct four 27' workboat/lifeboats .....	141,068	1976-77	16,576	16,756	16,576
German & Milne					
Polar icebreaker study and design .....	**1,231,612	1974-75	411,923	411,923	1,179,847
Hurum Engineering Ltd					
Inshore boom .....	135,725	1976-77	135,725	135,725	135,725(f)

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>TRANSPORT—Continued</b>					
<b>MARINE TRANSPORTATION PROGRAM—Concluded</b>					
<i>General—Concluded</i>					
<i>Various—Concluded</i>					
Interland Contractors Ltd					
Vessel traffic management system .....	237,934	1976-77	227,330	227,330	227,330
K C Johnson Construction Ltd					
Vessel traffic management system .....	773,827	1976-77	676,844	676,844	676,844
Leigh Instruments Ltd					
Vessel traffic management system .....	**8,440,490	1975-76	6,409,553	6,409,553	6,475,553
Marine Equipment Ltd					
Komora mini-skimmer Mark II .....	149,956	1976-77	149,956	149,956	149,956(f)
Four Vikoma seapack oil container boom systems .....	408,429	1976-77	408,429	408,429	408,429
Light weight oil recovery device .....	139,262	1976-77	139,262	139,262	139,262(f)
Maritime Hydraulics and Machinery Ltd					
Emergency salvage chemical stripping pump .....	108,159	1976-77	107,857	107,857	107,857
Marlin Yachts Co Ltd					
Construct ten aluminium work boats .....	155,642	1976-77	123,957	123,957	123,957
Motorola Electronic Sales Ltd					
Supply of electronic equipment .....	108,278	1976-77	125,000	108,278	108,278(f)
Nanisivik Mines Ltd					
Construct a public cargo shipping wharf .....	**3,800,000	1974-75	561,973	561,973	2,375,652
Nautical Electronic Laboratories Ltd					
Twenty-four marine transmitters and spares .....	771,389	1975-76	266,209	266,209	554,730
Ocean Towing and Salvage Co Ltd					
Removal and disposal of vessel Illex .....	115,220	1975-76	109,459	115,220	115,220
Presentey Engineering Products Ltd					
Continuous marine broadcast record reproducer system .....	276,506	1976-77	276,506	276,506	276,506
Professional Fees:					
Ecological & environmental impact study					
*Renewable Resources .....	125,000	1976-77	113,114	113,114	113,114
Contract:					
Riverton Boat Works Ltd					
Supply one twin screw buoy tender .....	**1,656,636	1974-75	34,376	34,376	1,651,636(f)
Saint John Shipbuilding and Dry Dock Co Ltd					
Conversion of CCGS Skidgate .....	756,735	1976-77	250,295	250,295	250,295
Seaward Construction Ltd					
Radar tower and related work .....	362,714	1976-77	286,544	286,544	286,544
Sperry Rand Canada Ltd					
Modular communications equipment .....	559,009	1976-77	559,009	559,009	559,009(f)
Textron Canada Ltd					
Repair and modify the ACV Voyageur .....	600,000	1976-77	595,505	595,505	595,505
Vacusan Systems Ltd					
Vacuum sewage system for CCGS d'Iberville .....	**140,576	1975-76	10,226	10,226	130,127
Vacuum sewage system for CCGS Simon Fraser and CCGS N B McLean .....	**268,360	1975-76	66,630	66,630	266,178
Wind Turbine Company Canada Ltd					
Design supply and erection of an antenna tower .....	364,000	1975-76	264,497	264,497	264,497
<b>AIR TRANSPORTATION PROGRAM</b>					
<i>Newfoundland</i>					
Gander—					
Contract:					
Hayward Burry Ltd					
Security fencing .....	258,800	1976-77	258,800	258,800	258,800(f)
Maxim Electric Construction					
Replace underground wiring .....	234,800	1976-77	234,800	234,800	234,800(f)
Newfoundland Engineering and Construction					
Foundation for Control Centre .....	481,500	1976-77	481,500	481,500	481,500(f)
Goose Bay—					
Contract:					
Pinset Construction					
Construct Control Tower .....	1,147,500	1976-77	605,000	604,350	604,350
St John's—					
Contract:					
Beck Construction					
Field Electrical Centre .....	346,400	1976-77	345,000	346,400	346,400(f)
CCM Construction					
Security fencing .....	201,600	1976-77	100,000	104,300	104,300
J L Guerette Ltd					
Field lighting .....	360,500	1974-75	20,000	17,318	322,200

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Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>TRANSPORT—Continued</b>					
<b>AIR TRANSPORTATION PROGRAM—Continued</b>					
<i>Newfoundland—Concluded</i>					
<i>St John's—Concluded</i>					
McNamara Corporation					
Glide Path grading .....	144,800	1976-77	144,800	144,800	144,800(f)
Seaboard Construction					
Extend baggage area .....	640,010	1976-77	640,000	640,010	640,010(f)
<i>Stephenville—</i>					
Contract:					
MacQuarrie Construction Co					
Renovate air navigation facilities .....	147,600	1975-76	84,000	77,598	147,600(f)
Renovate air navigation facilities .....	135,300	1976-77	134,000	134,300	135,300
<i>Nova Scotia</i>					
<i>Halifax—</i>					
Contract:					
Boyd and Garland Construction					
Field Electrical Centre .....	564,400	1976-77	370,000	372,000	372,000
Carson Construction					
Entrance Road .....	194,300	1976-77	170,000	172,500	172,500
G and H Steel Service					
Security fencing .....	290,800	1976-77	290,000	290,800	290,800(f)
McAlpine of Newfoundland					
Extend terminal building .....	2,541,300	1975-76	420,000	422,000	2,541,300(f)
Ocean Contractors					
Construct interface .....	168,900	1976-77	165,000	168,900	168,900(f)
Stewiacke Construction					
Extend water reservoir .....	136,200	1976-77	127,000	136,200	136,200(f)
Western Plumbing and Heating,					
Replace boilers .....	116,000	1975-76	65,000	66,300	116,000(f)
<i>New Brunswick</i>					
<i>Charlo—</i>					
Contract:					
Atlantic Building Contractor					
Airport Operations Complex .....	754,300	1976-77	750,000	754,300	754,300(f)
Delta Electric Co Ltd					
Field lighting .....	159,800	1975-76	4,000	3,700	159,800(f)
Dexter Construction					
Road and related work .....	126,900	1976-77	50,000	49,400	49,400
C M Stewart Co					
Instrument Landing System Site .....	129,300	1976-77	125,000	118,400	118,400
<i>Moncton—</i>					
Contract:					
Parson's Construction					
Extend baggage area .....	406,700	1976-77	400,000	406,700	406,700(f)
<i>Riverview—</i>					
Contract:					
A C Mallet Ltd					
Air Traffic Centre .....	3,985,200	1975-76	2,150,000	2,165,700	3,985,200(f)
<i>Quebec</i>					
<i>Chandler—</i>					
Contract:					
Real Caissy Inc					
Construct runway .....	199,985	1976-77	199,985	196,013	196,013
<i>Fort Chimo—</i>					
Contract:					
Constructions Avenco					
Construct garage .....	242,530	1976-77	245,000	242,530	242,530(f)
<i>Montreal—</i>					
Contract:					
Duranceau Ltd					
Construct Traffic Control Building .....	4,298,869	1974-75	280,000	285,269	4,298,869(f)
<i>Natashquan—</i>					
Contract:					
Lang Construction					
Runway repairs .....	488,924	1976-77	189,200	195,441	195,441
<i>Rouyn—</i>					
Contract:					
Garth Construction					
Water distribution systems .....	144,220	1976-77	147,000	144,220	144,220(f)
<i>Sept-Îles—</i>					
Contract:					
Beaudet and Marquis Inc					
Air Terminal Building .....	5,364,884	1976-77	2,114,000	2,953,552	2,953,552
Quebec Labrador Construction					
Carpark .....	878,726	1976-77	30,000	29,811	29,811

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>TRANSPORT—Continued</b>					
<b>AIR TRANSPORTATION PROGRAM—Continued</b>					
<i>Quebec—Concluded</i>					
Sept-Îles— <i>Concluded</i>					
St. Gelas and Tremblay					
Air Terminal Building .....	342,366	1976-77	340,000	342,366	342,366(f)
Val d'Or—					
Contract:					
Gart Construction					
Install Air Navigation System .....	446,767	1976-77	449,800	446,767	446,767(f)
Villieray—					
Contract:					
Dimara Construction					
Weather radar .....	153,919	1976-77	153,933	153,919	153,919(f)
<i>Ontario</i>					
Ottawa—					
Contract:					
Maxim Electrical Construction					
Air Navigation System repairs .....	169,742	1976-77	169,742	162,307	162,307
Sault Ste Marie—					
Contract:					
Ellwood Robinson Ltd					
Air Navigation System repairs .....	117,951	1976-77	112,263	117,951	117,951(f)
Brown and Huston Ltd					
Sewage system .....	321,153	1976-77	44,524	44,524	44,524
Thunder Bay—					
Contract:					
Towland and Hewitson Construction					
Runway repairs.....	267,813	1976-77	260,000	267,813	267,813(f)
Timmins—					
Contract:					
Hembruff and Dembrowitz					
Water supply system .....	273,881	1976-77	273,800	241,950	241,950
Toronto—					
Contract:					
Ambro Material and Construction					
Air Traffic Centre .....	623,140	1975-76	153,850	111,993	624,140(f)
Harbridge and Cross Ltd					
Air Traffic Centre .....	5,223,091	1976-77	3,457,000	3,701,786	3,701,786
Maxim Electrical Construction					
Air Traffic Centre .....	102,101	1976-77	101,913	102,101	102,101(f)
Richard and B A Ryan Co					
Relocate Radar .....	604,957	1976-77	379,721	379,721	379,721
Windsor—					
Contract:					
Beaver Construction					
Construct sewage system .....	378,239	1974-75	50,000	52,846	378,239(f)
Eastern Construction					
Air Terminal Building renovations .....	895,954	1976-77	16,868	16,868	16,868
<i>Manitoba</i>					
Churchill—					
Contract:					
Mulder Bros Ltd					
Overlay runway .....	1,334,655	1975-76	1,200,000	1,172,942	1,334,655(f)
St Andrews—					
Contract:					
Nelson River Construction					
Sewage Treatment Plant .....	272,819	1975-76	50,000	48,514	267,217
Winnipeg—					
Contract:					
B A Construction					
Taxiway and Apron .....	2,138,935	1976-77	40,000	40,582	40,582
Roziere Construction					
Maintenance garage.....	108,892	1976-77	110,000	108,892	108,892(f)
Tallman Paving					
Runway repairs .....	118,411	1976-77	120,000	118,411	118,411(f)
<i>Saskatchewan</i>					
LaRonge—					
Contract:					
Asphalt Services					
Develop new airport .....	2,947,386	1974-75	660,000	657,976	2,922,466
Water bomber base .....	379,199	1974-75	150,000	153,599	379,199(f)
Huber Electric					
Airport lighting .....	321,171	1976-77	320,000	321,171	321,171(f)



Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>TRANSPORT—Continued</b>					
<b>AIR TRANSPORTATION PROGRAM—Continued</b>					
<i>Saskatchewan—Concluded</i>					
Saskatoon—					
Contract:					
Asphalt Services Ltd					
Overlay runway .....	148,640	1976-77	140,000	140,671	140,671
Poole Construction					
New terminal building .....	2,736,365	1973-74	150,000	151,408	2,736,365(f)
J Holliday Scott and M Desmond Paine					
Supervision of terminal building construction .....	348,500	1973-74	160,000	167,017	289,132
<i>Alberta</i>					
Calgary—					
Contract:					
Beaver Construction					
Airport parking apron .....	6,523,900	1974-75	3,878,857	3,133,971	5,855,114
Cana Construction					
Services building .....	5,365,740	1975-76	2,756,233	2,239,807	5,324,644
Air terminal building .....	74,425,264	1975-76	31,811,339	27,954,020	49,277,470
Roadways .....	4,090,264	1975-76	3,306,630	3,514,830	4,084,961
Cana Engineering					
Navigation aids .....	220,916	1976-77	223,708	220,797	220,797
Ellis-Don Ltd					
Parking structure .....	10,970,093	1976-77	6,054,700	4,609,396	4,609,396
Foundation Company					
Air terminal building .....	3,288,429	1974-75	310,000	309,187	3,284,901
Pioneer Paving					
Roadways .....	2,289,467	1976-77	1,324,670	866,421	866,421
Rowland Construction					
Pumping Station Reservoir .....	509,260	1974-75	73,198	40,754	509,260(f)
Standard General Construction					
Paving .....	1,959,983	1975-76	1,867,100	1,728,181	1,888,107
Reseal concrete joints .....	124,579	1975-76	18,645	18,616	124,579(f)
Edmonton—					
Contract:					
Carmacks Construction					
Parking lot .....	793,422	1976-77	379,000	228,617	228,617
Crown Paving					
Taxiways .....	1,263,421	1976-77	1,298,049	1,256,109	1,256,109
Poole Engineering					
Storm drainage .....	601,158	1976-77	631,000	554,715	554,715
Springbank—					
Contract:					
Terrain Construction					
Sewage system .....	156,091	1976-77	147,471	156,091	156,091(f)
Villeneuve—					
Contract:					
Crown Paving					
Airport development .....	393,439	1976-77	391,993	393,439	393,439(f)
Standard General Construction					
Construction of runways .....	936,247	1975-76	450,000	454,198	936,247(f)
<i>British Columbia</i>					
Campbell River—					
Contract:					
Heal Electric					
Instrument landing system .....	284,566	1975-76	225,000	227,483	284,566(f)
Cranbrook—					
Contract:					
Dallas Construction					
Garage .....	306,861	1976-77	315,400	306,861	306,861(f)
Firehall .....	122,763	1975-76	20,000	15,666	122,763(f)
Houston—					
Contract:					
Penner Utility Builders					
Access road .....	347,175	1976-77	412,500	347,175	347,175(f)
Kamloops—					
Contract:					
B A Blacktop Ltd					
Resurface runway .....	295,023	1976-77	416,900	295,023	295,023(f)
Kelowna—					
Contract:					
Dallas Construction					
Garage and firehall .....	279,202	1976-77	286,600	279,202	279,202(f)
W Schmidt Construction					
Firehall .....	158,489	1976-77	170,600	158,489	158,489(f)

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
TRANSPORT—Continued					
AIR TRANSPORTATION PROGRAM—Continued					
British Columbia—Concluded					
Prince George—					
Contract:					
Antler Construction					
Sewer system .....	233,512	1976-77	271,600	203,255	203,255
Columbia Bitulithic					
Resurface runway .....	625,950	1975-76	230,000	226,664	625,950(f)
Salt Spring Island—					
Contract:					
K J Howie Ltd					
Air Navigation System .....	128,326	1976-77	147,500	128,326	128,326(f)
Smithers—					
Contract:					
Antler Construction					
Drainage and paving .....	1,666,942	1976-77	1,997,000	1,666,942	1,666,942(f)
Victoria—					
Contract:					
Dura Construction					
Sewage system .....	531,984	1975-76	165,000	175,987	531,984(f)
Williams Lake—					
Contract:					
Peter Kiewit Ltd					
Resurface runway .....	328,935	1976-77	485,000	327,741	327,741
Northwest Territories					
Baker Lake—					
Contract:					
Tower Company					
Garage .....	192,182	1976-77	200,000	192,182	192,182
Cape Dorset—					
Contract:					
Constructions Avenco					
Terminal building .....	159,100	1976-77	158,000	159,100	159,100(f)
Coppermine—					
Contract:					
Highline Electric					
Dwelling Complex .....	277,179	1976-77	284,600	277,179	277,179(f)
Coral Harbour—					
Contract:					
Tower Company					
Water reservoir .....	66,300	1976-77	50,000	49,838	49,838
Fort Simpson—					
Contract:					
Poole Engineering					
Paving .....	2,357,930	1975-76	206,000	206,088	2,293,966
Frobisher Bay—					
Contract:					
Sintra Inc					
Resurface runway .....	2,847,370	1976-77	937,700	974,500	974,500
Grise Fjord—					
Contract:					
Highline Electric					
Lighting facilities .....	127,900	1976-77	125,000	127,900	127,900(f)
Hall Beach—					
Contract:					
Tower Company					
Garage and beacon building .....	130,235	1976-77	125,000	123,149	123,149
Hay River—					
Contract:					
Aero Asphalt Paving					
Paving .....	489,600	1976-77	480,000	481,416	481,416
Pangnirtung—					
Contract:					
Constructions Avenco					
Garage .....	133,847	1976-77	139,000	133,847	133,847(f)
Rankin Inlet—					
Contract:					
Tower Company					
Runway repairs .....	796,326	1975-76	420,000	414,148	733,594
Foundation Company					
Air terminal building .....	223,300	1976-77	160,000	167,566	167,566
Garage .....	180,000	1976-77	140,000	144,532	144,532
Strathcona Sound—					
Contract:					
Nanisivik Mines					
Develop new airport .....	3,515,000	1974-75	1,600,000	1,545,819	2,243,721

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>TRANSPORT—Continued</b>					
<b>AIR TRANSPORTATION PROGRAM—Concluded</b>					
<i>Northwest Territories—Concluded</i>					
Yellowknife—					
Contract:					
Everall Construction					
Airport development .....	1,176,437	1976-77	1,140,000	1,134,537	1,134,537
Poole Construction					
Firehall .....	380,234	1975-76	35,000	34,694	373,784
<i>General Headquarters</i>					
Contract:					
CAE Electronics					
Joint en route terminal system .....	18,650,653	1973-74	800,000	725,000	5,734,000
Centre Electric Technique					
Remote control equipment .....	318,092	1976-77	200,000	218,465	218,465
Voice equipment .....	195,414	1976-77	140,000	137,444	137,444
D G Instruments					
Air navigation equipment .....	194,233	1976-77	190,000	190,602	190,602
Goodwood Data Systems					
Supply and install operational information display systems .....	2,100,000	1974-75	475,000	483,721	2,084,487
Spare for display system .....	143,115	1975-76	100,000	105,566	141,283
ITT Aerospace					
Receiver and transmitter radios .....	2,088,223	1975-76	800,000	781,963	781,963
J G W Systems					
Direction finding system .....	1,888,508	1975-76	680,000	681,950	1,888,508(f)
Leigh Instruments Ltd					
Supply of secondary radar digitizers .....	3,194,073	1972-73	10,000	11,005	3,194,073(f)
Litton Systems					
Air traffic simulator .....	2,505,292	1975-76	1,700,000	1,687,683	2,388,055
Aircraft sensor .....	829,635	1976-77	465,000	464,107	464,107
Magna International					
Enroute consols .....	247,149	1975-76	12,000	11,671	99,969
Mitsubishi Electric Corporation					
Supply airport surface detection radar .....	360,000	1973-74	160,000	165,764	351,112
Nautical Electronic Laboratories					
Radio beacons .....	567,950	1975-76	450,000	472,026	567,950(f)
Lighting .....	276,028	1976-77	20,000	18,667	18,667
Phillips Electronics Industries					
Visual Omni range system .....	1,317,913	1975-76	750,000	767,849	808,693
Racal Ltd					
Supply the time insertion units .....	347,463	1974-75	100,000	86,716	308,087
Ratheon Ltd					
Distance measuring equipment .....	2,127,406	1975-76	1,100,000	1,146,462	2,028,462
Rothwell International Collins Canada					
Communications control system .....	12,450,473	1975-76	1,400,000	1,366,676	3,136,739
Sperry Gyroscope					
Electronic equipment .....	147,271	1976-77	150,000	147,271	147,271(f)
<b>SURFACE TRANSPORTATION PROGRAM</b>					
<i>Prince Edward Island</i>					
Borden—					
Contract:					
*Curran & Briggs Limited					
Disposal system for vessels .....	397,490	1975-76	350,000	317,242	397,490
Souris—					
Contract:					
*Diamond Construction (1961) Limited					
Terminal Development—Phase II dock and service facilities .....	**1,118,646	1973-74			1,108,465(f)
Wood Island—					
Contract:					
*Williams, Murphy & McLeod (1970) Limited					
New ferry terminal building .....	327,103	1976-77	550,000	230,572	230,572
<i>Nova Scotia</i>					
North Sydney—					
Contract:					
*Leonard Coast Co Ltd					
Warehouse building .....	100,180	1976-77	2,000,000	99,733	99,733
Caribou—					
Contract:					
*Verreault Navigation Inc					
Channel dredging .....	142,638	1976-77	225,000	142,638	142,638
*Morrison and MacRae Ltd					
Ferry terminal improvements .....	1,178,572	1974-75	25,000	9,000	1,178,572(f)
*McNamara Corporation Limited					
Ferry harbour improvements Phase II .....	1,048,040	1975-76	75,000	65,596	1,048,040(f)

\*Awarded through Public Works

\*\*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1976-77 Estimates	1976-77 Expenditures	Expenditures to date
	\$		\$	\$	\$
<b>TRANSPORT—Concluded</b>					
<b>SURFACE TRANSPORTATION PROGRAM—Concluded</b>					
<i>Quebec</i>					
Cap-aux-Meules—					
Contract:					
*Simard Denis Inc					
New ferry wharf .....	**1,398,474	1974-75	100,000	8,562	1,398,474(f)
Mirabel—					
Contract:					
*Beauchemin Beaton Lapointe Inc					
Engineering Services .....	**1,165,119	1974-75	600,000	574,126	688,734
*Mar-GI Excavation Inc					
Drainage and embankment .....	**1,293,998	1975-76	125,000	115,994	1,293,998(f)
*Germano Construction Ltd					
Construction of buildings Phase V .....	3,473,136	1976-77	1,700,000	1,631,803	1,631,803
*Charron Excavation Inc					
Waterworks and sewers .....	**262,689	1975-76	100,000	90,331	262,689(f)
*Confarge Ltd—Francon Division					
Embankment, foundation and paving .....	5,422,016	1976-77	855,000	780,730	780,730
<i>Ontario</i>					
Port Weller—					
Contract:					
Port Weller Dry Docks Limited					
Construction of rail car for Newfoundland service .....	12,456,166	1973-74	500,000	466,882	12,456,166(f)
<i>Alberta</i>					
Contract:					
*Tridale Construction Co Ltd					
Consulting services Yellowknife Highway strengthening program					
Jasper National Park .....	1,571,642	1976-77	1,500,000	937,268	937,268
<i>British Columbia</i>					
Contract:					
Case Existological Laboratories Limited					
Design for passenger automobile/truck ferry .....	**483,533	1974-75	75,000	74,488	249,369(f)
<b>VETERANS AFFAIRS</b>					
<b>TREATMENT SERVICES PROGRAM</b>					
<i>Quebec</i>					
Montreal—					
Contract:					
***Zimcor Company of Montreal					
Window replacement Phase II .....	259,848	1975-76			259,848
Neveu et Neveu Ltée					
Sprinkler system, stores building .....	108,960	1975-76		33,781	108,960(f)
Ste Anne de Bellevue—					
Contract:					
***La Perrière et Fils					
Ste Anne's Hospital—replacement of boilers .....	474,974	1974-75			474,974(f)
Co de Récupération Soulanges Inc					
Ste Anne's Hospital—demolition of Kensington block .....	115,584	1974-75		32,428	115,584(f)
<i>Ontario</i>					
London—					
Contract:					
John Hayman & Sons					
Demolition of Unit 2 .....	126,293	1976-77		122,110	122,110
<i>Manitoba</i>					
Winnipeg—					
Contract:					
*McCaine Electric Co Ltd					
Fire alarm system .....	296,433	1975-76		5,063	296,433(f)
*Hansen Construction Ltd					
Renovations to wards V and W .....	474,089	1976-77		239,552	239,552
<i>Alberta</i>					
Calgary—					
Contract:					
*Bennett and White Western Ltd					
Renovations to wards A and B .....	3,426,948	1975-76		2,405,716	2,405,716

\*Contracts awarded through Public Works  
\*\*Amends reporting in 1975-76 Public Accounts.  
\*\*\*To amend last year's reporting: Montreal—amount of contract reported inaccurately in 1975-76. No expenditures in 1976-77 but a holdback is still owed to the contractor. Contract will be shown as final when the holdback has been paid. Ste Anne de Bellevue—contract was completed in 1975-76 but the notation (f) was omitted.

## Payments of \$5,000 or over for Land and Buildings

Payee	Location	Authority	Amount
			\$
<b>ENVIRONMENT</b>			
Douglas and Mary Hamilton	Geraldton Ont.	Funding Certificate	20,000
Arim Land Corporation	Contrecoeur Que.	TB 697440	32,000
Richard Lamoureux	Contrecoeur Que.	TB 697440	23,300
Ida P Saumier	Dundee Que.	TB 686399	25,000
J Albert and M Irene and R Leslie Anderson	Fredericton NB	Justice	5,000
Ernest Bourque	Magdalen Island	TB 705064	73,490
Allan Porter	Queen Charlotte Island BC	Justice	11,500
Davis and Company	Vancouver BC	Justice	3,000,000
C A Reister	New Westminster BC	Justice	89,541
J E Malenfant	Ile Verte Que.	TB 686398	15,000
Omer Filion	Ile Verte Que.	TB 700158	10,500
G Grandmaison	Ile Verte Que.	TB 711197	15,000
R Michaud	Ile Verte Que.	TB 725320	17,000
G Pelletier	Ile Verte Que.	TB 705064	17,500
Sussex Lumber and Pulpwood	Portobello Creek NB	TB 717766	11,900
Sinclair and McCullough	Guntton Man	PC 1966-514	10,361
William G and Margaret Lindsay	Vaseaux Lake BC	TB 700535	211,719
National Defence	Westham Island BC	PC 1970-3/1753	
		TB 743075	35,150
Nicholas Banyluck	Rosewall Creek BC	TB 717825	8,402
M F Coristine	Ile Verte Que.	Justice	5,100
Town of Stalwart	Stalwart Sask	TB 687598	18,999
Town of Webb	Webb Sask	TB 749853	41,997
Town of Last Mountain Lake	Last Mountain Lake Sask	TB 662722	129,988
Karlson Shipping Company	Halifax NS	TB 733395	32,000
Earle Sons & Company Limited	St John's Nfld.	TB 733395	141,500
Marthe Richard Blanchard and Cecile Richard	Contrecoeur Que.	Justice	23,300

\*The above through Public Works

## EXTERNAL AFFAIRS

Mary Adamitis			
(Gurney Becker & Bourne Realty)	35 Willow Land Amherst Buffalo NY USA	TB 745433 September 30, 1976	54,274
Anatolij Cork	16 Kingston Mews Canberra Australia	TB 745052 September 7, 1976	52,750
Mr. Wright	26 Garsia Street Canberra Australia	TB 744948 August 31, 1976	152,500
Mr & Mrs Thomas	12 Hawker Street Canberra Australia	TB 746404 December 2, 1976	76,885
Nicholas Joseph Maro	Plot 489 Msasani	TB 744734 August 17, 1976	69,325
Annie Stella Mathews	46 Bel Air Gardens Georgetown Guyana	TB 741493 February 26, 1976	41,470
Sun Nyan Nyi	Cape Mansions Flat 6215 10th Floor, 62 Mount Davis Rd Hong Kong	TB 741912 March 11, 1976	95,000
C P Lin & Co	Bagulo Villa, Block 30, 28 Flat 550 Victoria Road Hong Kong	TB 741912 March 11, 1976	110,000
C P Lin & Co	Bagulo Villa, Block 29 15th Fl. 550 Victoria Rd Hong Kong	TB 741912 March 11, 1976	100,825
Philip K H Wong & Co	55 Chung Hom Kok Rd Flat A Hong Kong	TB 741912 March 15, 1976	115,001
Pakfulam Development Co	Apt. M14, Scenic Villas 14th Fl. Block A-5, Victoria Road Hong Kong	TB 741912 March 15, 1976	102,509
	Apt. M13, Scenic Villas 13th Fl Block A-5 Victoria Road Hong Kong	TB 741912 March 15, 1976	101,617
Ronald I Lee et eux	7 Charlton Terrace Kingston Jamaica	TB 744401 July 29, 1976	55,650
Surrey Construction Co	6 Charlton Terrace Kingston Jamaica	TB 744401 July 29, 1976	65,000
Abbey Court Ltd	10 Acadia Circle Kingston Jamaica	TB 744401 July 29, 1976	53,500
Abbey Court Ltd	32 Acadia Circle Kingston Jamaica	TB 744401 July 29, 1976	53,300
Jamaica Pre-Mix Ltd	2 Norbury Drive Kingston Jamaica	TB 744401 July 29, 1976	60,000
Budock Vean Ltd	2 Manor Park Drive Kingston Jamaica	TB 747710 February 24, 1977	55,000 US
Helene Blanche Stevens	3 Manor Park Drive Kingston Jamaica	TB 747710 February 24, 1977	55,000 US
La Compagnie Financière de Kinshasa (COFIKI)	4th Floor, Petit Pont Building Kinshasa	TB 746470 December 2, 1976	270,520
La Compagnie Financière de Kinshasa (COFIKI)	3rd Floor, Petit Pont Building Kinshasa	TB 746470 December 2, 1976	
Australian Government	165 South Murfield Rd Los Angeles Cal USA	TB 743825 June 7, 1976	344,500
Joseph W Shaw	Shaw House, Several Rd. Kabulimga Lusaka	TB 744196 July 15, 1976	261,530
Ian A Kay Pty Ltd	21 Seattle St North Balwyn Melbourne Australia	TB 744849 August 31, 1976	122,122
Sr Clemente Oved Amado Y Sra, Rebecca Israel de Oved Amado	Esplanada 1255 Mexico	TB 746174 November 18, 1976	217,000
John and Rosemarie O'Shaughnessy	23 Park Land Minneapolis Minn USA	TB 744520 August 6, 1976	158,525
SNC SIPIN & CIE Montaigne	37 Rue de la Montaigne Paris France	TB 746603 December 16, 1977	9,351,000
Joad Raucci	126 Rua Guara Sao Paulo	TB 745123 September 23, 1976	217,360
Marina Lopes	99 Rua Mario Mello Sao Paulo	TB 747343 January 27, 1977	229,350
Pioneer National Insurance Co for John F & Gloria Buchan	128 Lake Washington Blvd East Seattle Wash USA	TB 745948 October 28, 1976	317,990
Pioneer National Insurance Co for Lauzier Construction Ltd	15818 SE 47 Bellevue Seattle Wash USA	TB 744768 August 17, 1976	61,100
Pioneer National Insurance Co for Lauzier Construction Limited	20330 42nd Ave NE (Lake Forest Park) Seattle Wash USA	TB 744768 August 17, 1976	61,000
Peter S & Peggy C Abbott	3 Stokes Street Lindfield Sydney Australia	TB 747311 January 27, 1977	137,400
Eastern Real Estate Kabushik, Kaisha	3605, 6 Jinguame 3-Ch-me, Shibuya KU 36 Ban Tokyo Japan	TB 745453 September 30, 1976	1,337,650



## Payments of \$5,000 or over for Land and Buildings—Continued

Payee	Location	Authority	Amount
			\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>			
All West Steel Structures	Calgary Alta	Ministerial	10,892
La Cie D'Archidrome du Canada Ltee	Quebec Que	Ministerial	6,843
Clifford Mum Inc	Montreal Que	Ministerial	18,200
Committees for Original Peoples Entitlement	Inuvik NWT	Justice	198,000
Conne River Native Enterprises	Carboneau Nfld	Ministerial	25,000
Engineering Equipment Co Ltd	Montreal Que	Ministerial	18,688
Mrs Vitaline Flett	Chipewyan Alta	Ministerial	14,000
Pamo Inc	Noranda Que	Ministerial	12,407
Parent & Frères	St Augustin Que	Justice	351,845
Les Révérends Pères Oblats de Marie Immaculée	Lebret Sask	Ministerial	13,962
Safeway Shelter Systems	Claresholm Alta	Ministerial	18,845
Swancar Comprton & Shewchuk	Sioux Lookout Ont	Justice	48,000
Waits Trailer Sales	Headingley Man	Ministerial	17,390
<b>PARKS CANADA PROGRAM</b>			
<b>National Parks—</b>			
<b>  Cape Breton Highland—</b>			
Drs Leam McKeough and Muir	Cape Breton Highland	PC 1977-393	65,000
<b>  Forillon—</b>			
A Boulay		Government Land Acquisition Regulations	24,750
R Boulet		Government Land Acquisition Regulations	22,600
L Normand		Government Land Acquisition Regulations	23,100
<b>  Georgian Bay Island—</b>			
Mary B Cobertson		PC 1977-92	42,000
<b>  Gros Morne—</b>			
Newfoundland Exchequer—Department of Tourism		PC 1973-2363	1,499,854
<b>  Kouchibouguac—</b>			
D Gray		Departmental	6,600
<b>  Minister of Finance—</b>			
Newfoundland		PC 1974-1470	268,535
<b>  Point Pelee—</b>			
T Robson		TB 748222	130,000
<b>  Prince Edward Island—</b>			
D P Large		PC 1974-1/461	529,307
<b>  Minister of Finance—</b>			
Prince Edward Island		PC 1974-1/461	138,438
<b>  St. Lawrence Island—</b>			
Hill Island Limited		PC 1976-2153	377,294
<b>  Terra Nova—</b>			
Department of Tourism		PC 1973-2363	5,482
<b>  Yoho—</b>			
C Bogle		PC 1977-130	18,683
<b>Historic Sites—</b>			
<b>  L'Anse aux Meadows—</b>			
Newfoundland Exchequer		PC 1975-6/856	19,300
<b>  Entrepôt de la Baie d'Hudson Lachine Que—</b>			
Les Soeurs de Ste Anne		TB 747124	90,000
<b>  Les Forges St Maurice—</b>			
Ms J Picotte		TB 745109	140,000
M J Picotte		TB 745126	55,000
<b>  Fort St James—</b>			
Phyllis and Fred Faulkner		TB744819	34,861
<b>  Lower Fort Garry—</b>			
Estate of William S Dunlop—Canada Trust Co		TB743809	84,160
<b>Canals—</b>			
<b>  Trent—</b>			
Estate of Keith Smith—Camp Shawanaga Ltd		TB745474	230,000
<b>NATIONAL DEFENCE</b>			
<b>  Newfoundland—</b>			
Central Mortgage and Housing Corporation	Housing Units at Gander Nfld	TB734516	177,560
Eastern Aviation Contractors Ltd	Station Gander Nfld	TB 746624	637,000
<b>  British Columbia—</b>			
Donald Knight	Canadian Forces Base Comox BC	Government Land Acquisition Regulations	7,000
<b>NATIONAL HEALTH AND WELFARE</b>			
<b>  Government of Northwest Territories—</b>			
Norman Wells	Purchase of land for new nursing station	TB 740115 January 14, 1976	25,049
<b>NATIONAL REVENUE—</b>			
<b>  Customs and Excise—</b>			
Corporation of the Town of Creston	Creston BC	Departmental Form #507	20,100

\*The above through Public Works

# **Payments of \$5,000 or over for Land and Buildings—Continued**

Payee	Location	Authority	Amount
			\$
<b>PUBLIC WORKS</b>			
<b>ACCOMMODATION PROGRAM</b>			
Quebec			
P H Gosselin and J P Rodrigue .....	Ste Hélène de Breakyville .....	Departmental .....	10,000
Hudson, Meredith and Ste Marie .....	Chelsea .....	Departmental .....	7,750
National Capital Commission .....	Hull .....	TB 739648 November 14, 1975 .....	2,313,119
Province of Quebec .....	Mount Laurier .....	PC 1977-14/48 January 13, 1977 .....	250,000
Vitrierie Franquin Ltee .....	Rouyn .....	TB 734093 February 10, 1975 .....	6,857
F W Woolworth Co .....	Hull .....	TB 735445 April 4, 1975 .....	5,277
Ontario			
Bank of Montreal .....	Queensville .....	Departmental .....	18,000
Federal Development Bank and Frank R Gee Agent for the Department of Justice .....	Wheatley .....	Departmental .....	25,000
E P Financial Developments .....	Port Stanley .....	Departmental .....	27,500
Margaret and Andrew Kapola .....	Camlachie .....	Departmental .....	17,000
National Capital Commission .....	Ottawa .....	TB 66831/1 December 8, 1976 .....	233,915
Romeo Richer .....	Markstay .....	Departmental .....	6,500
Bruce G Siddall .....	Forest .....	Departmental .....	5,000
Marie Isabelle Stephens .....	Echo Bay .....	Departmental .....	16,923
Saskatchewan—			
Midale District Savings and Credit Union Limited .....	Midale .....	Departmental .....	20,490
Alberta—			
Canadian National Railways .....	Edmonton .....	TB74735 February 17, 1977 .....	240,900
Jessie Deegan .....	Berwyn .....	Departmental .....	19,000
Northwest Territories—			
Corporation of the Village of Fort Simpson .....	Fort Simpson .....	TB 741759 March 11, 1976 .....	22,250
Municipal Corporation of the City of Yellowknife .....	Yellowknife .....	TB 746197 October 18, 1976 .....	161,059
British Columbia—			
Leopold Girard and Benoite Girard .....	Coquitlam .....	TB 747403 January 31, 1977 .....	77,540
Norman Hunsbedt and Elsie Frieda Hunsbedt .....	Vavenby .....	Branch Certification under Section 26 & 27 FAA .....	5,500
Hildegard Katherina Martin .....	Chase .....	TB 742601 April 15, 1976 .....	45,000
Wolfgang Arndt Salle .....	Barriere .....	Regional Manager, Property Services Certifi- cation under Section 26 & 27 FAA .....	14,500
Eva Schwab .....	Coquitlam .....	TB 747403 January 31, 1977 .....	27,403
Gabriel Schwab .....	Coquitlam .....	TB 747403 January 31, 1977 .....	27,403
<b>SCIENCE AND TECHNOLOGY</b>			
<b>National Research Council</b>			
<b>ENGINEERING AND NATURAL SCIENCES</b>			
<b>RESEARCH PROGRAM</b>			
George and Lillian Smith .....	Sandy Cove NS .....	TB 742640 .....	32,500
<b>SOLICITOR GENERAL</b>			
<b>Correctional Services</b>			
*McDougall Ready & Company .....	Regina Sask .....	Justice .....	107,054
Minister of Finance—British Columbia .....	Kamloops BC .....	Justice .....	78,382
<b>Royal Canadian Mounted Police</b>			
Village of Boyle .....	Boyle Alta .....	Ministerial Authority .....	5,999
Canada Permanent Trust .....	Gabriola Island BC .....	Ministerial Authority .....	2,900
Edward Bruce Cousins .....	Sointula BC .....	Ministerial Authority .....	13,190
Durocher, Flaman Ares and Manning .....	Morinville Alta .....	Ministerial Authority .....	24,400
M Dwyer .....	Bell Island Nfld .....	Ministerial Authority .....	8,000
Samson D Eide .....	Tofino BC .....	TB 745056 .....	27,273
Municipal District of Fairview .....	Fairview Alta .....	TB 747738 .....	179
Georgia Strait Holding Co Ltd .....	Parksville BC .....	TB 746988 .....	52,353
Godfrey and Byrd .....	Wells BC .....	Ministerial Authority .....	13,269
High Level, Town of .....	High Level Alta .....	Ministerial Authority .....	7,275
Bjorn Jonsson .....	Swan River Man .....	Ministerial Authority .....	24,999
Kyle, Town of .....	Kyle Sask .....	Ministerial Authority .....	9,999
Marshall, Norfein .....	Fairview Alta .....	TB 747738 .....	69,816
Vernon Muth .....	Thorsby Alta .....	Ministerial Authority .....	21,999
Ponteix, Town of .....	Ponteix Sask .....	Ministerial Authority .....	4,995
Provincial Treasurer .....	Bonnyville Alta .....	TB 745572 .....	72,996
A C Regagietti .....	Lytton BC .....	TB 747717 .....	45,844
William David Rowan and Mary Rowan .....	Gabriola Island BC .....	Ministerial Authority .....	11,400
Slawuta's Carpets and Draperies Ltd .....	Bonnyville Alta .....	TB 745572 .....	2,000
Stony Plain, Town of .....	Stony Plain Alta .....	TB 744288 .....	69,625
Territorial Treasurer .....	Watson Lake YT .....	Ministerial Authority .....	13,090

\*The above awarded through Public Works

Payments of \$5,000 or over for Land and Buildings—Concluded

Payee	Location	Authority	Amount
			\$
TRANSPORT			
MARINE TRANSPORTATION PROGRAM			
Nova Scotia—			
Mrs Evelyn Longard .....	Sambro .....		20,000
British Columbia—			
J C Boyd .....	Ucluelet .....	Justice June 21, 1976 .....	80,924
J C Boyd in Trust .....	Ucluelet .....	Justice March 30, 1977 .....	24,428
F J Neg in Trust .....	Ucluelet .....	Justice, March 30, 1977 .....	23,900
Department of National Defence .....	Vancouver .....	TB 741955 .....	92,500
		Justice .....	450
Blackmouth Investments .....	Vancouver .....	Justice, February 1, 1977 .....	100
Gerald C Burke .....	Victoria .....	Justice, March 18, 1976 .....	24,000
Stanley Cosburn .....	Victoria .....	Justice, July 14, 1976 .....	1,000
AIR TRANSPORTATION PROGRAM			
Newfoundland—			
W F Hall .....	Torbay .....		40,000
Nova Scotia—			
E Longard .....	Sambro .....		20,000
Quebec—			
R Lebrun .....	Mont Joli .....		19,650
Saskatchewan—			
Village of La Ronge .....	La Ronge .....		17,848
Alberta—			
R Nissen .....	Calgary .....		528,357
C D O'Brien .....	Calgary .....		23,056
British Columbia—			
N Craft .....	Terrace .....		6,200
Skyway Enterprises .....	Fort St John .....		2,547
SURFACE TRANSPORTATION PROGRAM			
Department of Public Works .....	North Sydney NS .....	TB 729049 .....	46,618
	North Sydney NS .....	TB 738668 .....	394,731
	North Sydney NS .....	TB 738668 .....	243,364
	North Sydney NS .....	TB 738668 .....	12,355
	North Sydney NS .....	TB 738668 .....	172,461

## Construction and Acquisition of Machinery and Equipment

	Amount		Amount
	\$		\$
<b>AGRICULTURE</b>			
<b>Department</b>			
<b>ADMINISTRATION PROGRAM</b>			
Data processing equipment .....	181,763		
Road motor vehicles .....	3,956		
Office equipment and furnishings .....	266,629		
Other equipment .....	11,034		
Scientific and technical equipment .....	14,283		
	<u>477,665</u>		
<b>RESEARCH PROGRAM</b>			
Agricultural equipment .....	534,619		
Scientific and technical equipment .....	1,291,880		
Office equipment and furnishings .....	93,796		
Computers .....	45,034		
Road motor vehicles .....	224,909		
Other equipment .....	278,833		
	<u>2,469,071</u>		
<b>PRODUCTION AND MARKETING PROGRAM</b>			
Agricultural equipment .....	137		
Scientific and technical equipment .....	291,810		
Office equipment and furnishings .....	129,453		
Computers .....	19,095		
Road motor vehicles .....	250,831		
Other equipment .....	26,190		
	<u>717,516</u>		
<b>HEALTH OF ANIMALS PROGRAM</b>			
Agricultural equipment .....	45,588		
Scientific and technical equipment .....	331,051		
Office equipment and furnishings .....	126,888		
Road motor vehicles .....	411,312		
Other equipment .....	63,757		
	<u>978,596</u>		
<b>CANADIAN GRAIN COMMISSION PROGRAM</b>			
Scientific and technical equipment .....	269,557		
Office equipment and furnishings .....	27,711		
Grain handling equipment .....	1,695,497		
Other equipment .....	896,809		
	<u>2,889,574</u>		
<b>Canadian Dairy Commission</b>			
Office equipment and furnishings .....	12,469		
Other equipment .....	218		
	<u>12,687</u>		
<b>Canadian Livestock Feed Board</b>			
Office equipment and furnishings .....	4,026		
Other related equipment .....	408		
	<u>4,434</u>		
	<u>7,549,543</u>		
<b>COMMUNICATIONS</b>			
<b>Department</b>			
Scientific equipment .....	3,024,556		
Transportation equipment .....	217,163		
Furniture, fixtures and office equipment .....	102,758		
Other equipment .....	750,288		
	<u>4,094,765</u>		
<b>Canadian Radio-television and Telecommunications Commission</b>			
Office Equipment .....	171,420		
	<u>4,266,185</u>		
<b>CONSUMER AND CORPORATE AFFAIRS</b>			
<b>ADMINISTRATION PROGRAM</b>			
Scientific equipment .....	1,859		
Furniture and fixtures .....	100,894		
Office machines and equipment .....	147,331		
Motor vehicles .....	7,215		
Construction and maintenance .....	6,358		
Other equipment .....	13,020		
	<u>276,677</u>		
<b>CONSUMER AFFAIRS PROGRAM</b>			
Scientific equipment .....		587,702	
Furniture and fixtures .....		22,349	
Office machines and equipment .....		127,646	
Motor vehicles .....		307,411	
Other equipment .....		52,118	
		<u>1,097,226</u>	
<b>CORPORATE AFFAIRS PROGRAM</b>			
Furniture and fixtures .....		14,994	
Office machines and equipment .....		33,614	
Motor vehicles .....		589	
Other equipment .....		2,433	
		<u>51,630</u>	
<b>COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM</b>			
Furniture and fixtures .....		40,831	
Office machines and equipment .....		30,760	
Motor vehicles .....		4,795	
Other equipment .....		1,278	
		<u>77,664</u>	
<b>INTELLECTUAL PROPERTY PROGRAM</b>			
Furniture and fixtures .....		5,080	
Office machines and equipment .....		29,477	
Other equipment .....		1,763	
		<u>36,320</u>	
		<u>1,539,517</u>	
<b>Anti-Inflation Board</b>			
Office machinery and equipment .....		82,643	
Furniture and fixtures .....		141,213	
		<u>223,856</u>	
		<u>1,763,373</u>	
<b>ENERGY, MINES AND RESOURCES</b>			
<b>Department</b>			
<b>ADMINISTRATION</b>			
Machinery and equipment .....		589,333	
Computers and EDP equipment .....		83,121	
Aircraft and ships .....		1,511	
Motorized vehicles .....		10,262	
		<u>684,227</u>	
<b>MINERAL AND ENERGY RESOURCES PROGRAM</b>			
Machinery and equipment .....		2,462,533	
Computers and EDP equipment .....		340,279	
Aircraft and ships .....		70,621	
Motorized vehicles .....		240,250	
		<u>3,113,683</u>	
<b>EARTH SCIENCES PROGRAM</b>			
Machinery and equipment .....		1,797,148	
Computers and EDP equipment .....		1,757,924	
Aircraft and ships .....		500,835	
Motorized vehicles .....		182,431	
		<u>4,238,338</u>	
		<u>8,036,248</u>	
<b>Atomic Energy Control Board</b>			
Computers and related equipment .....		10,285	
Furniture and fixtures .....		47,320	
Office machines and equipment .....		5,883	
Radiation detection equipment .....		72,509	
Road motor vehicles .....		26,372	
Other types of equipment .....		36	
		<u>162,405</u>	
<b>National Energy Board</b>			
Furniture and fixtures .....		19,849	
Office machines and equipment .....		37,943	
Translation equipment .....		10,785	
		<u>68,577</u>	
		<u>8,267,230</u>	



## Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
<b>ENVIRONMENT</b>			
<b>ADMINISTRATION PROGRAM</b>			
Other electrical equipment .....	575	<b>FINANCE</b>	
Furniture and fixtures .....	24,487	<b>Department</b>	
Office machinery and equipment .....	153,159	Office machines and furniture .....	156,028
Photographic equipment .....	5,052	<b>Auditor General</b>	
Computer equipment .....	73,444	Road motor vehicles .....	11,619
Motor vehicles .....	7,100	Office furniture and equipment .....	239,304
Laboratory equipment .....	51,213		250,923
Miscellaneous equipment .....	23,966	<b>Insurance</b>	
	288,996	Furniture and fixtures .....	7,174
		Office machines and equipment .....	3,711
			10,885
			417,836
<b>FISHERIES AND MARINE PROGRAM</b>			
Other electrical equipment .....	243,941	<b>GOVERNOR-GENERAL AND LIEUTENANT GOVERNORS</b>	
Furniture and fixtures .....	316,302	Office equipment .....	4,479
Heating and air conditioning .....	172,709	Transportation equipment .....	3,874
Office machinery and equipment .....	380,178		8,353
Photographic equipment .....	117,456	<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
Motor vehicles .....	1,260,952	<b>ADMINISTRATION PROGRAM</b>	
Laboratory equipment .....	3,508,804	Electronic equipment .....	27,198
Industrial machinery and equipment .....	250,791	Furniture and furnishings .....	11,077
Communications equipment .....	429,726	Office equipment .....	108,310
Fire fighting and safety equipment .....	95,365	Scientific equipment .....	30,956
Camp equipment .....	18,494	Miscellaneous .....	4,618
Vessels and ancillary equipment .....	7,550,594		182,159
Meteorological equipment .....	163,322	<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>	
Computer equipment .....	665,976	Agricultural machinery and implements .....	43,585
Electric generating plants .....	27,252	Audio visual equipment .....	319,725
Miscellaneous equipment .....	790,868	Computer terminals .....	14,707
	15,992,730	Construction and road maintenance equipment .....	23,933
		Cooking equipment .....	59,038
		Electric lighting distribution and control equipment .....	1,683,070
		Fire fighting equipment safety and sanitation equipment .....	420,841
		Furniture and fixtures .....	663,745
		Heating and refrigeration equipment .....	169,973
		Laundry and sewing equipment .....	49,068
		Office machinery and equipment .....	480,346
		Outboard motors .....	25,173
		Play ground and recreation equipment .....	81,312
		Radio equipment .....	8,080
		Road motor vehicles .....	718,308
		Ships and boats .....	44,782
		Storage equipment .....	7,572
		Tracked snow-vehicles .....	5,177
		Tractors .....	18,214
		Vocational training equipment .....	144,627
		Miscellaneous .....	580,540
			5,557,816
<b>ENVIRONMENTAL SERVICES PROGRAM</b>			
Other electrical equipment .....	411,463	<b>NORTHERN AFFAIRS PROGRAM</b>	
Furniture and fixtures .....	323,301	Audio visual equipment .....	2,833
Heating and air conditioning .....	201,148	Blue printing equipment .....	3,997
Office machinery and equipment .....	457,349	Camping equipment .....	6,960
Photographic equipment .....	136,218	Electrical lighting distribution and controls .....	5,851
Motor vehicles .....	837,665	Electronic equipment .....	22,086
Laboratory equipment .....	4,437,006	Fire fighting equipment .....	168,109
Industrial machinery and equipment .....	210,046	Heating and refrigeration .....	12,539
Communications equipment .....	177,933	House furnishings .....	19,356
Fire fighting and safety equipment .....	47,495	Maintenance and shops .....	15,882
Camp equipment .....	20,102	Marine equipment .....	10,841
Vessels and ancillary equipment .....	108,893	Metering equipment .....	15,560
Meteorological equipment .....	2,154,700	Mine rescue equipment .....	57,041
Computer equipment .....	1,656,654	Office furniture and fixtures .....	89,213
Electrical generating plants .....	16,044	Office machines and equipment .....	63,629
Recoverable equipment .....	1,829	Radio equipment .....	128,789
Miscellaneous equipment .....	377,031	Road motor vehicles .....	95,632
	11,574,877	Safety sanitation alarm and signal .....	5,726
	27,856,603	Scientific and technical equipment .....	43,467
		Surveying equipment .....	6,320
		Tracked snow vehicles .....	2,834
		Water quality equipment .....	27,121
		Miscellaneous .....	108,555
			912,341
<b>EXTERNAL AFFAIRS</b>			
<b>Department</b>			
Communications and related equipment .....	2,983,003	<b>Canadian International Development Agency</b>	
Heating, air conditioning and refrigeration equipment .....	255,372	Furniture and fixtures .....	8,839
Other electric equipment and appliances .....	886,098	Office machinery and equipment .....	16,901
Safety and sanitation equipment, alarm and signal systems .....	214,666	Other equipment .....	11,124
Furniture and fixtures .....	4,331,573		36,864
Other equipment .....	194,741	<b>International Joint Commission</b>	
Office machines and equipment .....	793,056	Office furniture and equipment .....	24,818
Road motor vehicles .....	500,985		11,535,370
Transportation costs .....	1,314,194		
	11,473,688		



## Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded</b>			
<b>PARKS CANADA PROGRAM</b>			
Antique and period artifacts .....	293,327		
Boat and marine equipment .....	279,065		
Camp equipment .....	56,370		
Cars and trucks .....	1,076,140		
Construction equipment .....	299,430		
Electrical equipment .....	89,838		
Fire fighting equipment .....	339,739		
Light, heat equipment etc. ....	82,054		
Office equipment .....	216,948		
Office furniture .....	110,494		
Photographic equipment .....	191,403		
Radio equipment .....	415,277		
Reproduction of antique and period artifacts .....	341,166		
Scientific equipment .....	167,100		
Tractors and heavy machinery .....	1,047,374		
Underwater equipment .....	184,712		
Workshop equipment .....	5,207,854		
	<u>11,860,170</u>		
<b>INDUSTRY, TRADE AND COMMERCE</b>			
<b>Department</b>			
<b>TRADE INDUSTRIAL PROGRAM</b>			
Furniture and fixtures .....	81,338		
Office equipment .....	184,096		
Computers .....	68,033		
Miscellaneous .....	9,426		
	<u>342,893</u>		
<b>TOURISM PROGRAM</b>			
Furniture and fixtures .....	1,359		
Office equipment .....	6,510		
Miscellaneous .....	20,711		
	<u>28,580</u>		
<b>GRAINS AND OILSEEDS PROGRAM</b>			
Furniture and fixtures .....	948		
Office equipment .....	744		
	<u>1,692</u>		
	<u>373,165</u>		
<b>Statistics Canada</b>			
Conveying equipment .....	87		
Furniture and fixtures .....	417,866		
Office machines and equipment .....	425,388		
Computers and related equipment .....	390,595		
	<u>1,233,936</u>		
<b>Foreign Investment Review Agency</b>			
Furniture and fixtures .....	5,430		
Office equipment .....	2,029		
	<u>7,459</u>		
	<u>1,614,560</u>		
<b>JUSTICE</b>			
<b>DEPARTMENTAL ADMINISTRATION</b>			
Furniture and fixtures .....	76,454		
Office machines and equipment .....	102,277		
	<u>178,731</u>		
<b>SUPREME COURT OF CANADA</b>			
Furniture and fixtures .....	4,643		
Office machines and equipment .....	48,030		
	<u>52,673</u>		
<b>FEDERAL COURT OF CANADA</b>			
Furniture and fixtures .....	9,673		
Office machines and equipment .....	27,870		
	<u>37,543</u>		
<b>LAW REFORM COMMISSION</b>			
Furniture and fixtures .....	891		
Office machines and equipment .....	4,717		
	<u>5,608</u>		
<b>TAX REVIEW BOARD</b>			
Furniture and fixtures .....		1,201	
Office machines and equipment .....		6,206	
		<u>7,407</u>	
		<u>281,962</u>	
<b>LABOUR</b>			
<b>Canada Labour Relations Board</b>			
Office machinery and equipment .....		1,012	
Furniture and fixtures .....		16,856	
		<u>17,868</u>	
<b>MANPOWER AND IMMIGRATION</b>			
<b>Department</b>			
<b>ADMINISTRATION PROGRAM</b>			
Other electrical equipment and appliances .....		2,195	
Office furniture and fixtures .....		220,349	
Office machines and equipment .....		113,616	
Audio-visual equipment and accessories .....		23,852	
Training machines and equipment .....		4,287	
		<u>364,299</u>	
<b>DEVELOPMENT AND UTILIZATION OF MANPOWER</b>			
Communication and related equipment .....		1,120	
Air conditioning, heating and refrigeration equipment .....		230	
Other electrical equipment and appliances .....		1,415	
Office furniture and fixtures .....		299,372	
Household furniture and fixtures .....		822	
Office machines and equipment .....		308,023	
Audio-visual equipment and accessories .....		139,384	
Training machines and equipment .....		1,105	
		<u>751,471</u>	
<b>IMMIGRATION PROGRAM</b>			
Air conditioning heating and refrigeration equipment .....		52	
Other electrical equipment and appliances .....		230	
Office furniture and fixtures .....		72,632	
Office machines and equipment .....		84,593	
Road motor vehicles .....		31,768	
Audio-visual equipment and accessories .....		3,836	
		<u>193,111</u>	
<b>PLANNING AND RESEARCH PROGRAM</b>			
Other electrical equipment and appliances .....		42	
Office furniture and fixtures .....		20,226	
Office machines and equipment .....		16,216	
Audio-visual equipment and accessories .....		3,143	
		<u>39,627</u>	
		<u>1,348,508</u>	
<b>Immigration Appeal Board</b>			
Office furniture and fixtures .....		652	
Office machinery and equipment .....		674	
		<u>1,326</u>	
<b>Annuities Branch</b>			
Office equipment .....		1,818	
		<u>1,351,652</u>	
<b>NATIONAL DEFENCE</b>			
<b>Department</b>			
Ships .....		12,974,654	
Military pattern vehicles .....		76,762,705	
Aircraft and engines .....		67,530,857	
Ground mobile equipment .....		16,418,773	
Armament .....		9,859,909	
Electronic/Communication equipment .....		65,464,936	
Special training equipment .....		2,070,122	
Miscellaneous equipment .....		44,883,369	
Ammunition and bombs .....		90,464,982	
		<u>386,430,307</u>	

## Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
<b>NATIONAL HEALTH AND WELFARE</b>		<b>NATIONAL REVENUE</b>	
<b>Department</b>		<b>Customs and Excise</b>	
<b>ADMINISTRATION PROGRAM</b>		Telecommunication equipment .....	33,888
Communications and related equipment .....	3,956	Furnishings and fixtures .....	253,998
Furniture and fixtures .....	13,794	Laboratory and Scientific equipment .....	161,348
Other equipment .....	28	Road motor vehicles .....	59,294
Office machines and equipment over \$150 .....	27,998	Office machines, equipment and accessories over \$150 .....	486,137
	45,776	Acquisition of computer and components .....	745,535
		Miscellaneous equipment .....	32,953
			1,773,153
<b>HEALTH CARE PROGRAM</b>		<b>Taxation</b>	
Furniture and fixtures .....	12,447	Data processing equipment .....	302,854
Office machines and equipment over \$150 .....	40,415	Office equipment .....	681,824
	52,862	Office furniture .....	590,083
		Training equipment .....	66,666
			1,641,427
<b>MEDICAL SERVICES PROGRAM</b>		<b>Administrator—Anti-Inflation Board</b>	
General purpose industrial machines .....	124,688	Office machines and equipment .....	4,380
Miscellaneous vehicles .....	33,001		3,418,960
Communication and related equipment .....	471,796		
Heating, air conditioning, refrigeration and cooking equipment .....	177,875		
Electrical lighting, distribution, control equipment and appliances .....	94,265	<b>PARLIAMENT</b>	
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories .....	1,235,833	<b>House of Commons</b>	
Safety, sanitation and service industry equipment .....	37,546	Furniture and fixtures .....	179,539
Furniture and fixtures .....	391,132	Office machines and equipment .....	217,750
Other equipment .....	48,252		397,289
Other machines and equipment over \$150 .....	232,895		
Ships and boats .....	12,490	<b>Library of Parliament</b>	
Motorized vehicles .....	508,823	Miscellaneous equipment .....	44,786
	3,368,596		442,075
<b>HEALTH PROTECTION PROGRAM</b>		<b>POST OFFICE</b>	
General purpose industrial machinery .....	13,182	Transportation equipment .....	2,843,198
Communication and related equipment .....	5,393	Standard equipment .....	410,879
Heating, air conditioning, refrigeration and cooking equipment .....	35,074	Mail box equipment .....	2,229
Electrical lighting, distribution, control, equipment and appliances .....	5,665	Mailing machinery equipment .....	13,317,182
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories .....	1,413,117	Office furniture and equipment .....	2,142,491
Safety, sanitation and services industry equipment .....	22,759	Coding and mechanization equipment .....	27,419,981
Furniture and fixtures .....	346,692		46,135,960
Other equipment .....	10,775		
Office machines and equipment over \$150 .....	91,410	<b>PRIVY COUNCIL</b>	
Computers .....	38,246	<b>Privy Council Office</b>	
Motorized vehicles .....	113,383	Office equipment, furniture and furnishings .....	377,472
	2,095,696		
		<b>Canadian Intergovernmental Conference Secretariat</b>	
		Furniture and fixtures .....	13,431
		Office equipment .....	11,501
			24,932
		<b>Chief Electoral Officer</b>	
		Office furniture .....	53,532
		Office equipment .....	3,228
			56,760
		<b>Commissioner of Official Languages</b>	
		Office furniture and equipment .....	2,174
		<b>Economic Council of Canada</b>	
		Office equipment .....	56,261
		<b>Public Service Staff Relations Board</b>	
		Office equipment .....	59,512
		Office furniture and furnishings .....	139,680
			199,192
			716,791
<b>INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM</b>		<b>PUBLIC WORKS</b>	
General purpose industrial machines .....	2,344	<b>ADMINISTRATION PROGRAM</b>	
Communication and related equipment .....	1,505	Communication and related equipment .....	1,147
Furniture and fixtures .....	183,520	Furniture and fixtures .....	46,482
Other equipment .....	30,423	Other equipment .....	27,028
Office machines and equipment over \$150 .....	122,008	Office equipment over \$150 .....	193,545
Computers .....	7,388	Safes, shelving and other fittings .....	2,005
	347,188	Computers .....	48,085
	5,948,097	Transportation .....	22,050
			340,342
<b>Medical Research Council</b>			
Miscellaneous .....	7,649		
<b>Status of Women</b>			
Office equipment .....	7,383		
Furniture .....	4,333		
	11,716		
	5,967,462		

## Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
<b>PUBLIC WORKS—Concluded</b>			
<b>PROFESSIONAL AND TECHNICAL SERVICES PROGRAM</b>			
Construction and maintenance .....	522	Computers .....	45,318
Communication and related equipment .....	11,910	Air and marine .....	470
Heating, plumbing, air conditioning and refrigeration equipment .....	400	Transportation .....	69,760
Scientific .....	86,181		150,974
All cafeteria equipment .....	159		14,273,483
Furniture and fixtures .....	47,044	<b>REGIONAL ECONOMIC EXPANSION</b>	
Other equipment .....	179,698	Farming equipment .....	271,111
Office equipment over \$150 .....	79,733	Office furnishings and furniture .....	65,729
Computers .....	319,395	Office equipment .....	161,498
Air and Marine .....	11,644	Scientific .....	26,723
Transportation .....	31,441	Transport .....	226,166
	768,127	Other .....	212,587
			963,814
<b>MARINE PROGRAM</b>			
Conveying, elevating and material handling equipment .....	8,884	<b>SCIENCE AND TECHNOLOGY</b>	
Construction and maintenance .....	38,914	<b>Department</b>	
Communication and related equipment .....	5,752	Office furniture and fixtures .....	19
Heating, plumbing, air conditioning and refrigeration equipment .....	2,734	Office machines and equipment .....	30,850
Cleaning equipment .....	756		30,869
Electrical .....	3,200	<b>NATIONAL RESEARCH COUNCIL</b>	
Other electrical equipment and appliances .....	669	<b>ENGINEERING AND NATURAL SCIENCES</b>	
Scientific .....	114,266	<b>RESEARCH</b>	
All cafeteria equipment .....	692	Advanced teleoperator system .....	21,725,588
Furniture and fixtures .....	927	Communications equipment .....	4,141
Other equipment .....	18,299	Computers and related equipment .....	498,803
Office equipment over \$150 .....	640	Furniture and office equipment .....	213,551
Air and marine .....	1,875,262	Light, heat, power, water and other electrical equipment .....	281,672
Transportation .....	28,446	Scientific laboratory equipment .....	1,018,753
	2,099,441	Transportation equipment .....	164,744
		Workshop equipment .....	401,478
		Other types of equipment .....	451,549
			24,760,279
<b>ACCOMMODATION PROGRAM</b>			
Conveying, elevating and material handling equipment .....	2,091,903	<b>SCIENTIFIC AND TECHNICAL INFORMATION</b>	
Construction and maintenance .....	430,004	Computers and related equipment .....	18,606
Communication and related equipment .....	30,347	Furniture and office equipment .....	165,153
Heating, plumbing, air conditioning and refrigeration equipment .....	1,124,184	Other types of equipment .....	4,226
Cleaning equipment .....	172,859		187,985
Other electrical equipment and appliances .....	496,049	<b>SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH</b>	
Electrical .....	1,521,025	Furniture and office equipment .....	6,127
Scientific .....	44,255		24,985,260
Safety, alarm and sprinkling system .....	88,457	<b>Science Council of Canada</b>	
All cafeteria equipment .....	398,555	<b>OPERATIONS PROGRAM</b>	
Furniture and fixtures .....	1,110,956	Office furniture and fixtures .....	3,901
Other equipment .....	684,543	Office machines and equipment .....	14,549
Office equipment over \$150 .....	226,280		18,450
Safes, shelving and other Post Office fittings .....	213,787		25,003,710
Computers .....	1,676,606	<b>SECRETARY OF STATE</b>	
Air and Marine .....	172	<b>Department</b>	
Transportation .....	545,402	<b>ADMINISTRATION PROGRAM</b>	
	10,855,384	Office equipment .....	72
		<b>BILINGUALISM PROGRAM</b>	
		Office equipment .....	7
		<b>ARTS AND CULTURE PROGRAM</b>	
		Office equipment .....	8
		<b>TRANSLATION PROGRAM</b>	
		Office equipment .....	770
		<b>CITIZENSHIP PROGRAM</b>	
		Office equipment .....	106
			963
<b>TRANSPORTATION AND OTHER ENGINEERING PROGRAM</b>			
Conveying, elevating and materials handling equipment .....	524	<b>Canadian Film Development Corporation</b>	
Communication and related equipment .....	1,549	Office furniture .....	3,794
Heating, plumbing, air conditioning and refrigeration equipment .....	40,416	<b>National Film Board</b>	
Scientific .....	31	Machinery and equipment for production and distribution of films .....	1,248,186
All cafeteria equipment .....	362		
Furniture and fixtures .....	643		
Other equipment .....	745		
Transportation .....	14,945		
	59,215		
<b>LAND MANAGEMENT AND DEVELOPMENT PROGRAM</b>			
Construction and maintenance .....	2,140		
Heating, plumbing, air conditioning and refrigeration equipment .....	2,396		
Scientific .....	560		
Safety, alarm and sprinkler system equipment .....	414		
Furniture and fixtures .....	4,417		
Other equipment .....	2,691		
Office equipment over \$150 .....	22,808		

## Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
<b>SECRETARY OF STATE—Concluded</b>			
<b>National Library</b>			
Conveying, elevating and materials handling equipment .....	179	Record equipment .....	224,539
Communication and related equipment .....	963	Security equipment .....	385,654
Other electrical equipment and appliances .....	914	Ships and boats .....	212,661
Safety and sanitation equipment, alarm and signal systems .....	558	Vehicles .....	8,321,946
Furniture and fixtures .....	52,400	Other communications equipment .....	685,845
Other equipment .....	14,497	Other equipment .....	624,714
Office machines and equipment (over \$150 per item) .....	38,430		<u>21,862,056</u>
Micrographic equipment .....	6,690		<u>28,696,141</u>
	<u>114,631</u>		
<b>National Museums</b>			
Field equipment .....	102,584	<b>SUPPLY AND SERVICES</b>	
Vehicles .....	256,126	<b>Department</b>	
Office machines and equipment .....	134,416	Warehouse equipment .....	2,642
Furniture and fixtures .....	225,887	Furniture and fixtures .....	624,623
Photographic equipment .....	86,045	Computers and related equipment .....	503,341
Laboratory equipment .....	465,344	Furniture and fixtures—computer room .....	45,116
Heating, air-conditioning and refrigeration equipment .....	11,882	Addressograph equipment .....	219
Work shop equipment .....	64,225	Audio Visual equipment .....	41,137
Audio-visual equipment .....	150,230	Other office equipment .....	360,111
Display furnishings .....	83,098	All other equipment .....	33,693
Equipment—miscellaneous .....	59,363	Fees paid to the Supply Revolving Fund .....	29,460
	<u>1,639,200</u>		<u>1,640,342</u>
<b>Public Archives</b>			
Conveying, elevating and materials handling equipment .....	9,165	<b>TRANSPORT</b>	
Special industry machinery .....	4,522	<b>HEADQUARTERS PROGRAM</b>	
Communication and related equipment .....	116,257	Computers .....	153,165
Other electrical equipment and appliances .....	25,738	Furniture and furnishings .....	56,778
Safety and sanitation equipment, alarm and signal systems .....	783	Office equipment .....	250,370
Services industry equipment .....	1,155	Other equipment .....	206,525
Furniture and fixtures .....	93,975	Scientific equipment .....	94,143
Other equipment .....	200,370		<u>760,981</u>
Office machines and equipment (over \$150 per item) .....	107,482	<b>MARINE TRANSPORTATION PROGRAM</b>	
Road motor vehicles .....	45,444	Aircraft equipment .....	817,552
Micrographic equipment .....	32,871	Construction equipment .....	201,931
	<u>637,762</u>	Furnishings .....	454,871
<b>Public Service Commission</b>			
Electronic audio and video equipment .....	617,504	Maintenance equipment .....	731,269
Furniture and furnishings .....	432,508	Marine equipment .....	32,917,565
Computer equipment .....	59,454	Scientific equipment .....	5,369,510
Office machines and equipment .....	118,923	Transportation equipment .....	273,917
	<u>1,228,389</u>		<u>40,766,615</u>
	<u>4,872,925</u>	<b>AIR TRANSPORTATION PROGRAM</b>	
<b>SOLICITOR GENERAL</b>			
<b>Department</b>			
Furniture and fixtures .....	59,543	Aircraft equipment .....	4,777,265
<b>Correctional Services</b>			
General purpose industrial machinery .....	1,942,599	Airport heavy duty equipment .....	8,591,678
Agricultural machinery and implements .....	147,857	Furnishings .....	1,024,178
Communication and related equipment .....	255,930	Maintenance equipment .....	2,025,200
Furniture and fixtures .....	961,831	Scientific equipment .....	3,038,828
Office machines and equipment .....	664,497	Security equipment .....	488,608
Road motor vehicles .....	476,072	Transportation equipment .....	1,065,383
Miscellaneous equipment .....	2,325,756		<u>21,006,140</u>
	<u>6,774,542</u>	<b>SURFACE TRANSPORTATION PROGRAM</b>	
<b>Royal Canadian Mounted Police</b>			
<b>LAW ENFORCEMENT PROGRAM</b>			
Aircraft .....	2,505,359	Computers .....	60,541
Audio-visual aids .....	178,118	Marine equipment .....	965,047
Computer equipment .....	1,768,162	Heavy duty equipment .....	140,899
Cryptographic equipment .....	905,582	Test equipment .....	268,756
Furniture and fixtures .....	793,571	Load motor vehicles for testing .....	319,618
Intercommunications equipment .....	110,832	Furniture and equipment for ferry vessels .....	75,900
Investigational aids .....	590,531	Furniture and furnishing .....	1,321
Laboratory equipment .....	470,410	Office equipment .....	20,200
Office machines and equipment .....	786,466		<u>1,852,282</u>
Radio equipment .....	3,297,666		<u>64,386,018</u>
<b>St. Lawrence Seaway Authority</b>			
			<u>64,390,342</u>
<b>Canadian Transport Commission</b>			
<b>CANADIAN TRANSPORT COMMISSION PROGRAM</b>			
Office furniture, fixtures and furnishings .....	47,524		
Office machines and equipment (\$150 per item and over) .....	62,550		
	<u>110,074</u>		
			<u>64,500,416</u>



## Construction and Acquisition of Machinery and Equipment—Concluded

	Amount		Amount
	\$		\$
<b>TREASURY BOARD</b>		<b>PENSIONS PROGRAM</b>	
Office machines and furniture .....	20,642	Office equipment .....	47,820
		Office furnishings and fixtures .....	10,131
			57,951
<b>URBAN AFFAIRS</b>			
<b>Department</b>		<b>BUREAU OF PENSIONS ADVOCATES</b>	
Office furniture .....	25,305	Office equipment .....	16,907
Office equipment .....	32,635	Office furnishings and fixtures .....	1,278
Computer .....	96,051		18,185
	153,991		
<b>Canadian Habitat Secretariat</b>		<b>TREATMENT SERVICES PROGRAM</b>	
Office furniture .....	42,223	Hospital equipment .....	303,775
Office equipment .....	160,665	Office equipment .....	41,255
	202,888	Office furnishings and fixtures .....	99,209
	356,879	Scientific equipment .....	772,495
		Transportation equipment .....	49,283
			1,266,017
<b>VETERANS AFFAIRS</b>			
<b>ADMINISTRATION PROGRAM</b>		<b>VETERANS LAND ADMINISTRATION PROGRAM</b>	
Office equipment .....	244,468	Office equipment .....	1,007
Office furnishings and fixtures .....	18,914	Office furnishings and fixtures .....	1,178
Transportation equipment .....	4,860	Transportation equipment .....	16,887
	268,242		19,072
<b>WELFARE SERVICES PROGRAM</b>			1,702,437
Office equipment .....	55,732		
Office furnishings and fixtures .....	17,238		
	72,970		



# SECTION 33

**1976-77  
PUBLIC ACCOUNTS**

**Payments of Damage Claims  
Ex Gratia Payments  
Federal Court Awards  
Nugatory Payments**

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## PAYMENT OF DAMAGE CLAIMS

Particulars and Payee	Authority	Amount
		\$
<b>AGRICULTURE</b>		
<b>ADMINISTRATION PROGRAM</b>		
Amount covering settlement of claim for damages arising from a motor vehicle accident on November 24, 1975, at Cando, Saskatchewan charged to Vote 1.		
Sallows, Osborne, Noble, Wilhelm and Folkerson in trust .....	Justice legal opinion .....	2,500
Saskatchewan Government Insurance Office .....	Justice legal opinion .....	2,588
Sundry claims each under \$1,000 .....		30
		5,118
<b>RESEARCH PROGRAM</b>		
Amount covering settlement of claim for damage arising from motor vehicle accident near Cinema, BC, August 20, 1974, charged to Vote 5.		
Insurance Corporation of British Columbia .....	Justice legal opinion .....	2,611
Amount covering settlement of personal injury claim for damage arising from motor vehicle accident Smith Falls, Ontario, May 31, 1972, charged to Vote 5.		
Michaud, LeBlanc, Robichaud and Deschenes .....	Justice legal opinion .....	9,000
Amount covering settlement of claim for damage arising from motor vehicle accident near Milton, Ontario, August 10, 1976, charged to Vote 5.		
Michele Macaro .....	Justice legal opinion .....	1,461
Amount covering settlement of claim for damage arising from motor vehicle accident in Vancouver, BC, August 13, 1976, charged to Vote 5.		
Insurance Corporation of British Columbia .....	Justice legal opinion .....	2,918
Sundry claims each under \$1,000 .....		6,031
		22,021
<b>PRODUCTION AND MARKETING PROGRAM</b>		
Amount covering settlement of claim for damages arising from motor vehicle accident at Montreal, Quebec, August 13, 1975, charged to Vote 15.		
Aetna Casualty of Canada .....	Justice legal opinion .....	1,444
Amount covering settlement of claim for damages arising from motor vehicle accident at Quebec, Quebec, January 29, 1975, charged to Vote 15.		
Les Prévoyants du Canada .....	Justice legal opinion .....	2,000
Sundry claims each under \$1,000 .....		7,642
		11,086
<b>HEALTH OF ANIMALS PROGRAM</b>		
Amount covering settlement of claim for damages arising from a motor vehicle accident, August 18, 1976, at Amqui, Quebec, charged to Vote 35.		
Martine Bergeron-Ouellet .....	Justice legal opinion .....	1,194
Amount covering settlement of claim for damages arising from a motor vehicle accident, June 1, 1976, at Arntfield, Quebec, charged to Vote 35.		
Gilles Gagne, Les Prévoyants du Canada .....	Justice legal opinion .....	2,260
Amount covering settlement of claim for damages arising from a motor vehicle accident, January 20, 1976, Rimouski, Quebec, charged to Vote 35.		
Les Coopérants Compagnie d'Assurance Générale .....	Justice legal opinion .....	1,200
Amount covering settlement of claim for damages arising from a motor vehicle accident, October 16, 1975, at Lethbridge, Alberta, charged to Vote 35.		
The Wawanesa Mutual Insurance Co. ....	Justice legal opinion .....	1,630
Amount covering settlement of claim for loss of Charolais cattle and foetus as a result of Bluetongue test, June 10, 1976, at Bridesville, British Columbia, charged to Vote 35.		
Herbert Hiller .....	Departmental .....	1,600

## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>AGRICULTURE—Concluded</b>		
<b>HEALTH OF ANIMALS PROGRAM—Concluded</b>		
Amount covering settlement of claim for loss of a Buffalo Bull as a result of Brucellosis test, November 15, 1976, at San Clara, Manitoba, charged to Vote 35.		
William Andrusiak .....	Departmental .....	1,000
Amount covering settlement claim for injuries sustained by George Johnson as a result of Brucellosis test conducted on property, January 5, 1976, at Pipestone, Alberta, charged to Vote 35.		
Buckingham, Toews, Smeltz, & McNeil .....	Justice legal opinion .....	4,502
Sundry claims each under \$1,000 .....		10,430
		23,816
<b>CANADIAN GRAIN COMMISSION</b>		
Sundry claims each under \$1,000 .....		1,044
		63,085
<b>COMMUNICATIONS</b>		
Sundry claims each under \$1,000 (9) .....		3,987
Automobile accident settlement December 17, 1976, charged to Vote 1 .....	Justice legal opinion .....	2,465
		6,452
<b>CONSUMER AND CORPORATE AFFAIRS</b>		
Amount covering settlement of claim, for motor vehicle accident, September 17, 1976 at Toronto, Ontario, charged to Vote 1 ..	Justice legal opinion .....	1,286
Sundry claims each under \$1,000 (4) .....		1,408
		2,694
<b>ENERGY, MINES AND RESOURCES</b>		
Automobile accident settlement, Anthony Onewon Insurance Adjustments, June 3, 1976, charged to Vote 25 .....	Justice legal opinion .....	1,117
Automobile accident settlement, Travelers of Canada, June 9, 1976, charged to Vote 5 .....	Justice legal opinion .....	1,400
Sundry claims each under \$1,000 .....		3,246
		5,763
<b>ENVIRONMENT</b>		
Beuget R .....	Legal Services .....	1,690
Insurance Corporation of British Columbia .....	Legal Services .....	1,577
Insurance Corporation of British Columbia .....	Justice Department .....	1,573
Kesten L I in trust for Eun-Yung-Park and Chan-Do-Park .....	Legal Services .....	1,500
Lee D L .....	Legal Services .....	1,800
Sundry claims each under \$1,000 .....		23,619
		31,759
<b>EXTERNAL AFFAIRS</b>		
Compensation to employees posted abroad for loss of material possessions as a result of emergency evacuation conditions, charged to Vote 1.		
Jones A T .....	Departmental .....	7,306
Lefrançois R (Estate) .....	Departmental .....	3,970
Compensation to employees for loss of or damage to household effects shipped at public expense pursuant to the Foreign Service Directives in connection with posting assignments, charged to Vote 1		
Adam D .....	TB 743147, May 20, 1976 .....	6,289
Bellamy F G .....	TB 743138, May 4, 1976 .....	1,950
Brown K M .....	TB 743146, June 24, 1976 .....	1,487
Carson L G .....	TB 745828, October 28, 1976 .....	1,133

**PAYMENT OF DAMAGE CLAIMS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>EXTERNAL AFFAIRS—Concluded</b>		
Côté-Renaud F .....	TB 748434, March 17, 1977 .....	1,080
Ferguson J H .....	TB 747893, March 10, 1977 .....	3,285
Grandy S .....	TB 743143, June 7, 1976 .....	2,363
Snider D A .....	TB 747117, January 26, 1977 .....	2,026
Settlement of damage claim arising out of motor vehicle accident, charged to Vote 1.		
Queensway Taxi Ltd .....	Department of Justice opinion .....	1,206
Sundry claims each under \$1,000 .....		29,517
		61,612
<b>Canadian International Development Agency</b>		
Compensation for emergency evacuation and loss pursuant to the Foreign Service Directives, charged to Vote 25.		
Cadieux Michel .....		5,519
Sundry claims each under \$1,000 .....		3,451
		8,970
		70,582
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		
<b>ADMINISTRATION PROGRAM</b>		
Sundry claims each under \$1,000, charged to Vote 1 .....	Ministerial .....	430
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>		
Settlement of a claim as a result of an accident involving a departmen- tal vehicle, charged to Vote 5.		
Dame Leblanc—Nellis .....	TB 746801, November 10, 1976 .....	147,594
Dame Boulianne—Gagnon .....		92,213
Dame Buérin—Gagné .....		65,948
Taillon J .....		4,155
Settlement of a claim as a result of an accident involving a departmen- tal vehicle charged to Vote 5.		
Andrusiak L .....	Justice ruling .....	1,212
State Farm Insurance .....		324
Tsang E H .....		100
(Included in the statement of Federal Court awards)		
Settlement of a claim as a result of an accident involving a departmen- tal vehicle, charged to Vote 5. ....	Justice ruling .....	1,463
(Included in the statement of Federal Court awards)		
Sundry claims each under \$1,000, charged to Vote 5.		
(Includes 7 items totalling \$4,485 in the statement of Federal Court awards) .....		13,183
		326,192
<b>NORTHERN AFFAIRS PROGRAM</b>		
Sundry claims each under \$1,000, charged to Vote 25 (4) .....		1,181
<b>PARKS CANADA PROGRAM</b>		
Settlement of a claim as a result of an accident involving a departmen- tal vehicle, charged to Vote 70.		
Rogers E .....	Justice ruling .....	1,579
Settlement of three claims as a result of an accident caused by icy roads not being sanded, charged to Vote 70.		
Dixon M .....	Justice ruling .....	26,350
Hunter C .....		14,150
Burnet Duckworth & Palmer .....		35,780
Settlement of a claim as a result of an accident involving a departmen- tal vehicle, charged to Vote 70		
Krauser D .....	Justice ruling .....	1,382
Settlement of a claim as a result of an accident involving a departmen- tal vehicle loaded with gravel which shifted and hit a passing private vehicle causing injuries to William, Marie and Mark MacDonald, charged to Vote 70.		
Williams, Korman & Moore .....	Justice ruling .....	1,561
Settlement of a claim as a result of an accident involving a departmen- tal vehicle while entering highway, charged to Vote 70.		
Insurance Corporation of British Columbia .....	Justice ruling .....	1,532
Purdan J .....		200

## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded</b>		
<b>PARKS CANADA PROGRAM—Concluded</b>		
Settlement of a claim as a result of an accident involving a departmental vehicle which could not move from highway and was hit by a private truck and car, charged to Vote 70.		
Insurance Corporation of British Columbia .....	Justice ruling .....	4,099
Streeling .....	.....	1,851
Minaker D .....	.....	125
Settlement of a claim as a result of an accident at Lock Station Rideau Canal causing foot injury, charged to Vote 70.		
Doran A M .....	Justice ruling .....	1,392
Settlement of a claim as a result of an accident involving a leased vehicle, charged to Vote 70.		
Lee Jay Sales & Services .....	Section 11 of general conditions governing leased vehicles ...	1,932
Sundry claims each under \$1,000, charged to Vote 70 .....	.....	11,799
Sundry claims each under \$1,000, charged to Vote 75 .....	.....	1,321
		105,053
		432,856
<b>INDUSTRY, TRADE AND COMMERCE</b>		
Settlement of a claim for damage to his effects resulting from a flood which occurred in the port of Hamburg, Germany, January 3 to 4, 1976 on his transfer from Teheran to Boston.		
C St-Pierre .....	TB 747892 .....	1,671
Sundry claims each under \$1,000 .....	.....	6,513
		8,184
<b>MANPOWER AND IMMIGRATION</b>		
Settlement of a claim as a result of a motor vehicle accident, June 5, 1975, Insurance Corporation of British Columbia, charged to Vote 15 .....		
	Justice legal opinion .....	1,912
Sundry claims each under \$1,000 .....	.....	2,083
		3,995
<b>NATIONAL DEFENCE</b>		
<b>DEFENCE SERVICES POGRAM</b>		
The following damage claims were charged to Vote 1		
Settlement of a claim as a result of an accident involving a departmental vehicle and resulting in damage to gas pumps owned by Joe and Pat Trubyk.		
Aikins MacAulay and Thorvaldson in Trust .....	TB 694982, September 17, 1970 .....	2,376
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by R Côté.		
Allstate Insurance Company .....	TB 694982, September 17, 1970 .....	2,726
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Conrad Desjardins.		
Allstate Insurance Company .....	TB 694982, September 17, 1970 .....	1,440
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by K L Large.		
Allstate Insurance Company .....	TB 694982, September 17, 1970 .....	2,792
Settlement of a claim for damage to personal property as a result of flooding.		
Ashworth D J .....	TB 694982, September 17, 1970 .....	1,365
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in injuries to Michèle Babin, daughter of René and Hilda Babin.		
Babin René and Hilda .....	TB 694982, September 17, 1970 .....	3,500
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Patricia McCormick.		
Bell Baker Thompson Oyen Webber .....	TB 694982, September 17, 1970 .....	3,000
Settlement of a claim for damage to telephone cable.		
Bell Canada .....	TB 694982, September 17, 1970 .....	1,895
Settlement of a claim for water damage to personal property.		
Belzile C H .....	TB 694982, September 17, 1970 .....	2,040



## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount \$
<b>NATIONAL DEFENCE—Continued</b>		
<b>DEFENCE SERVICES PROGRAM—Continued</b>		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by M Arkinson. Canadian Universal Insurance Company Limited .....	TB 694982, September 17, 1970 .....	2,283
Settlement of a claim for damage to International 915 Combine as a result of a collision with meteorological equipment dropped from a Canadian Forces aircraft. Charmetski Vernon .....	TB 694982, September 17, 1970 .....	1,760
Settlement of a claim as a result of an accident involving a departmental vehicle. COJO .....	TB 694982, September 17, 1970 .....	2,008
Settlement of a claim for damages to ball diamond equipment when a Canadian Forces Tutor Jet trainer aircraft crashed into the Columbus Boys League ball park. Columbus Park Board .....	TB Minute 746949, December 23, 1976 .....	5,747
Settlement of a claim as a result of an accident involving a department vehicle. Compagnie d'assurance Allstate .....	TB 694982, September 17, 1970 .....	1,322
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Montreal Urban Community Transit Commission and operated by N Boisvert. Commission de Transport de la Communauté Urbaine de Montréal .....	TB 694982, September 17, 1970 .....	1,386
Settlement of a claim for damage to personal property as a result of flooding. Connell L W .....	TB 694982, September 17, 1970 .....	1,619
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by D Talbot. Cornhill Insurance Company Ltd .....	TB 694982, September 17, 1970 .....	2,500
Settlement of a claim as a result of an accident involving a departmental vehicle. Côte Régis .....	TB 694982, September 17, 1970 .....	1,200
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Thomas Anderson. Crosby Volkswagen Ltd and Thomas Anderson .....	TB 694982, September 17, 1970 .....	1,357
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Susan C Conway. Detroit Automobile Inter-Insurance Exchange .....	TB 694982, September 17, 1970 .....	1,932
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Louis Dorais. Francesco Dominique di .....	TB 694982, September 17, 1970 .....	2,000
Settlement of a claim for damage of loss of personal property caused by fire at Canadian Forces Base Bagotville. Gagnon G L .....	TB 694982, September 17, 1970 .....	2,190
Settlement of a claim as a result of an accident involving a departmental vehicle. Guillot-Bouchard Hélène .....	TB 694982, September 17, 1970 .....	3,620
Settlement of a claim for Hospitalization as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Robert Norman Hewson. Government of British Columbia .....	TB 694982, September 17, 1970 .....	4,482
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mae Ferguson. Hurley Bernard W in Trust .....	TB 694982, September 17, 1970 .....	5,000
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by W L Burger. Insurance Corporation of British Columbia .....	TB 694982, September 17, 1970 .....	1,089
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by A Desimone. Insurance Corporation of British Columbia .....	TB 694982, September 17, 1970 .....	1,167

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>NATIONAL DEFENCE—Continued</b>		
<b>DEFENCE SERVICES PROGRAM—Continued</b>		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Robert N Hewson.		
Insurance Corporation of British Columbia .....	TB 694982, September 17, 1970 .....	3,185
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Pauline Webber.		
Insurance Corporation of British Columbia .....	TB 694982, September 17, 1970 .....	1,054
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by D R Black and operated by L Nelson.		
Katz Swanborough Dudzic and Katz .....	TB 694982, September 17, 1970 .....	1,509
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Kennedy Sweet and Shouldice in Trust .....	TB 694982, September 17, 1970 .....	3,221
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Roch Chouinard.		
La Compagnie d'assurance Canadienne Mercantile .....	TB 694982, September 17, 1970 .....	1,533
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Rita Dufresne.		
Liberty Mutual Insurance Co .....	TB 694982, September 17, 1970 .....	1,947
Settlement of a claim re: R J Cameron as a result of an accident involving a departmental vehicle.		
MacLeod Trail Auto Body Ltd .....	TB 694982, September 17, 1970 .....	1,360
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by A W Skagen.		
Madog Industries Ltd and W W Skagen .....	TB 694982, September 17, 1970 .....	1,175
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Ma. da Bruno .....	TB 694982, September 17, 1970 .....	1,750
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Hartmut Schulze.		
Manitoba Public Insurance Corporation .....	TB 694982, September 17, 1970 .....	1,219
Settlement of a claim for damages to pleasure craft "Chantannie" involving HMCS Annapolis.		
Major Guy P .....	TB 694982, September 17, 1970 .....	3,700
Settlement of a claim for injuries sustained as a result of an accident involving a departmental vehicle.		
Martin William B .....	TB 743263, May 11, 1976 .....	50,000
Settlement of a claim by Judith Alexander as a result of an accident involving a departmental vehicle and a vehicle owned by Murray Bryce.		
Marshall Ferguson in Trust .....	TB 694982, September 17, 1970 .....	1,500
Settlement of a claim for damage to personal effects as a result of flooding.		
Meighan G D .....	TB 694982, September 17, 1970 .....	2,191
Settlement of a claim as a result of an accident involving a departmental vehicle and a Government of Quebec vehicle operated by Roland Pleau.		
Ministère de la Justice Quebec .....	TB 694982, September 17, 1970 .....	3,525
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Morin Michel .....	TB 694982, September 17, 1970 .....	1,152
Settlement of a claim as a result of damage to municipal roads during a military exercise.		
Municipality of Provost .....	TB 746948, December 23, 1976 .....	8,400
Settlement of a claim for damage to telephone cable while the department was replacing a power cable at Canadian Forces Base Gagetown.		
The New Brunswick Telephone Company Ltd .....	TB 694982, September 17, 1970 .....	1,500

## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount \$
<b>NATIONAL DEFENCE—Continued</b>		
<b>DEFENCE SERVICES PROGRAM—Continued</b>		
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Norwich Pharmacal Company Ltd .....	TB 694982, September 17, 1970 .....	1,745
Settlement of account for medical services provided Miss Mary E Mantin as a result of an accident involving a departmental vehicle.		
Nova Scotia Health Services and Insurance Commission .....	TB 743263, May 11, 1976 .....	20,297
Settlement of a claim as a result of an accident involving a departmental vehicle.		
O'Shea Thomas .....	TB 694982, September 17, 1970 .....	2,252
Settlement of a claim for damage to crops as a result of the crash of a CF5 fighter.		
Overwater John and Cornelius .....	TB 694982, September 17, 1970 .....	1,210
Settlement of a claim for damage to personal property as a result of basement flooding.		
Parker P M .....	TB 694982, September 17, 1970 .....	2,150
Settlement of a claim by John William Hennessey as a result of an accident involving a departmental vehicle.		
Patterson Smith Matthews and Grant .....	TB 694982, September 17, 1970 .....	2,611
Settlement of a claim by Ronald and Barbara Johnson as a result of an accident involving a departmental vehicle.		
Patterson Smith Matthews and Grant .....	TB 694982, September 17, 1970 .....	8,603
Settlement of a claim for damage.		
Poisson Henri .....	TB 694982, September 17, 1970 .....	1,700
Settlement of a claim for damage to personal property.		
Poulin Claude .....	TB 694982, September 17, 1970 .....	1,041
Settlement of a claim for damage to a vehicle leased from Mel Rodacker by Canadian Forces Base Beaverlodge for their Air Show at Grande Prairie Alta.		
Radacker Mel .....	TB 694982, September 17, 1970 .....	3,338
Settlement of a claim in connection with destruction of personal property.		
Romyn N M .....	TB 694982, September 17, 1970 .....	1,000
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Roy Dominique .....	TB 694982, September 17, 1970 .....	4,295
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Prince Albert Pulp Company Ltd and operated by M R Goulard.		
The Saskatchewan Government Insurance Office .....	TB 694982, September 17, 1970 .....	2,340
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Douglas Talkber.		
Saskatchewan Government Insurance Office .....	TB 694982, September 17, 1970 .....	3,298
Settlement of a claim for illegal dismissal from Departmental employment.		
Savard Serge .....	TB 694982, September 17, 1970 .....	1,414
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by K Fitzpatrik.		
Scharf Mark in Trust .....	TB 694982, September 17, 1970 .....	3,895
Settlement of a claim for injuries sustained by Selwyn Franklyn Murray.		
Strauss and Strauss in Trust .....	TB 694982, September 17, 1970 .....	3,500
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by G B Kusters.		
Swan Carty Belch and Ryan in Trust .....	TB 694982, September 17, 1970 .....	1,500
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Talaber Douglas .....	TB 694982, September 17, 1970 .....	5,128
Settlement of a claim for damage to trailer owned by Transport International Pool of Canada Ltd and leased by the Department.		
Transport International Pool of Canada Ltd .....	TB 694982, September 17, 1970 .....	1,147

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount \$
<b>NATIONAL DEFENCE—Continued</b>		
<b>DEFENCE SERVICES PROGRAM—Continued</b>		
Settlement of a claim re: Daniel Choinière for damage to personal property caused by water.		
Travelers du Canada .....	TB 694982, September 17, 1970 .....	1,823
Settlement of a claim re: Pierre Guertin as a result of an accident involving a departmental vehicle.		
Travelers of Canada .....	TB 694982, September 17, 1970 .....	1,395
Settlement of a claim re: A I S Resources Ltd as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,647
Settlement of a claim re: Gaston Begin as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,041
Settlement of a claim re: V P Coade as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,170
Settlement of a claim re: damage to Court House Building, Yorkton Sask, caused by the firing of a 21 gun salute.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	2,017
Settlement of a claim re: Steven Goldfarb as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,028
Settlement of a claim re: D Hutton as a result of low flying Canadian Forces aircraft which caused the stampeding of cattle.		
Underwriters Adjustment Bureau Ltd .....	TB 747312, January 25, 1977 .....	11,912
Settlement of a claim re: P Jean as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,260
Settlement of a claim re: Kleyesen Transport Ltd as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,494
Settlement of a claim re: M M Kobayashi as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,823
Settlement of a claim re: Oscar Leclair as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,847
Settlement of a claim re: Frank Mertz as a result of damage caused by low flying aircraft.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,045
Settlement of a claim re: Frank B Milne as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,300
Settlement of a claim re: Vaughan Milton as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,615
Settlement of a claim re: Gordon Monroe as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,514
Settlement of a claim re: Randolph Scott as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	3,319
Settlement of a claim re: M Thom as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	2,196
Settlement of a claim re: College Vanier as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	TB 694982, September 17, 1970 .....	3,063
Settlement of a claim re: K Waldhauser as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,625
Settlement of a claim re: Josephine Wallace as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,132



**PAYMENT OF DAMAGE CLAIMS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>NATIONAL DEFENCE—Continued</b>		
<b>DEFENCE SERVICES PROGRAM—Continued</b>		
Settlement of a claim re: W G Wolfe as a result of an accident involving a departmental vehicle.		
Underwriters Adjustment Bureau Ltd .....	PC 1970-10/907 May 19, 1970 .....	1,578
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Villeneuve Pierrette .....	TB 694982, September 17, 1970 .....	1,090
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by L Doucet.		
Wawanesa Insurance Company .....	TB 694982, September 17, 1970 .....	1,188
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by L K Ashberry.		
Zurich Insurance Company .....	TB 694982, September 17, 1970 .....	2,042
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement approved by the Visiting Forces (North Atlantic Treaty Act c. 284 R.S.), as amended to: Government of Belgium 8 claims for \$5,610; Government of Germany, 2242 claims for \$711,287 .....		716,897
Claims settled by United Nations Headquarters in Cyprus on behalf of Department of National Defence .....		40,589
Sundry awards of less than \$1,000 each, 1,221 claims .....		307,368
		1,342,199
<b>NATIONAL HEALTH AND WELFARE</b>		
<b>ADMINISTRATION PROGRAM</b>		
Sundry claims each under \$1,000, charged to Vote 1 .....	Justice legal opinion .....	522
<b>MEDICAL SERVICES PROGRAM</b>		
Settlement of claims for damages arising from a motor vehicle accident at Highway 75, Manitoba, on April 21, 1976, charged to Vote 15.		
Travellers Insurance Company .....	Justice legal opinion .....	3,782
Manitoba Health Services Committee .....		1,207
Lorne Colish .....		100
Sundry claims each under \$1,000, charged to Vote 15 .....		4,079
		9,168
<b>HEALTH PROTECTION PROGRAM</b>		
Settlement of a claim for damages arising from a motor vehicle accident at Parc Lafontaine, Quebec, on September 9, 1976, charged to Vote 25.		
Régent Ray .....	Justice legal opinion .....	3,900
Sundry claims each under \$1,000, charged to Vote 25 .....		4,316
		8,216
		17,960
<b>NATIONAL REVENUE</b>		
<b>Customs and Excise</b>		
Settlement of a claim re: Divers Imports Reg'd, resulting from the loss of a parcel while in the hands of the Department, charged to Vote 1 .....	Justice legal opinion .....	1,617
Sundry claims each under \$1,000 .....		4,030
		5,647
<b>Taxation</b>		
Sundry claims each under \$1,000(4) .....		141
		5,788



## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>POST OFFICE</b>		
Repairs to vehicles in accident involving crown employee		
Leo Byrne.....	Department of Justice.....	1,071
Costs of accident involving crown employee		
Eric Smythe.....	Department of Justice.....	3,503
Damage to heating system caused by crown employee		
National Harbours Board.....	Department of Justice.....	1,046
Damages resulting from collision involving C.P.O. vehicle		
Malcolm P Legere.....	Department of Justice.....	3,233
Amount covering material damages caused by an accident between postal truck driven by J M Caron and the car of M Camille David on January 12, 1976		
Prévoyance Ins.....	1,970	
C David.....	250	
	Department of Justice 18,213-5.....	2,220
Amount covering material damages caused by an accident between postal truck driven by B Bouchard and the car of Albert Dubeau on February 26, 1976		
Ins. Comp., Gen. Comm.....	1,032	
Albert Dubeau.....	100	
	Department of Justice 18,698-7.....	1,132
Amount covering bodily injuries caused by an accident between a postal truck driven by Gilles Tremblay and Sylvain Nabet, pedestrian, on January 28, 1975		
Sylvain Nabet.....	8,105	
St. Cabrini Hospital.....	76	
	Department of Justice 14,533-4.....	8,181
Amount covering bodily injuries caused by an accident between a postal truck driven by Michel Lesage and the car of Mrs R Audet-Chevrefils on August 22, 1975		
Dr Gilles Goulet.....	150	
Mrs R A Chevrefils.....	5,500	
	Department of Justice 17,104-5.....	5,650
Amount covering material damages caused by an accident between postal truck driven by J A M Lapierre and the car of M Erik Jergenson on March 1st, 1976		
Commercial Union Insurance Group.....	Department of Justice 18,702-7.....	2,095
Amount covering material damages caused by an accident between postal truck and car driven by Roger Ducharme and Denis Gingras on July 8, 1976		
Roger Ducharme.....	250	
Great American Ins.....	480	
Denis Gingras.....	464	
Belair Insurance.....	327	
	Department of Justice 19,989-S.....	1,521
Amount covering material damages caused by an accident between postal truck driven by J P Benoit and the car of F Thibault on June 29, 1976		
Simcoe & Erie Ins.....	875	
Fernand Thibault.....	250	
	Department of Justice 20,021-7.....	1,125
Amount covering material damages caused by an accident between postal truck driven by Claude Gélinas and the car of Marc Landry Inc. on December 19, 1975		
Gr. Ins. Comm Union.....	1,491	
Marc Landry Inc.....	250	
	Department of Justice 18,044-5.....	1,741
Amount covering material damages caused by fire at the Bank of Montreal, branch "Place d'Armes"		
Bank of Montreal.....	Department of Public Works.....	5,177
Amount covering material damages caused by an accident between postal truck driven by A G Bourgie and the car of Bertrand Tardif on September 3, 1976		
Bertrand Tardif.....	Department of Justice 20,703-7.....	2,550
Amount covering material damages caused by an accident with postal truck driven by Gaétan Savard owned by Ville Laval on June 25, 1976		
Ville de Laval.....	Department of Justice 20,997-3.....	1,075

## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>POST OFFICE—Continued</b>		
Amount covering material damages caused by an accident between postal truck driven by S Vineberg and the car of M Charles Long on October 4, 1976		
M Charles Long .....	Department of Justice 21,246-2 .....	1,600
Amount covering material damages caused by an accident between postal truck driven by R Lavallée and the cars of Ademco Leasing and Mrs Anne Marie Malavoy on June 30, 1976		
Garantee Comp Ins .....	550	
Ademco Leasing .....	250	
Garantee Comp Ins .....	362 .....	1,162
Amount covering material damages caused by an accident between postal truck driven by Luc Paiement and the cars of R DiQuinzio and Raymond Dufour on November 21, 1976		
Rocco DiQuinzio .....	250	
Economical Ins .....	160	
General Ins Co .....	1,302	
Raymond Dufour .....	250 .....	1,962
Amount covering material damages caused by an accident between postal truck driven by J P Dagenais and vehicle of Nettoyeur Rapide (Montreal) 1975 Ltée on September 7, 1976		
La Prévoyance .....	1,974	
Nettoyeur Rapide .....	100 .....	2,074
Amount covering material damages caused by an accident between postal truck driven by Marc Bertrand and the car of Serge Paquin on November 10, 1976		
Serge Paquin .....	Department of Justice 22,042-S .....	1,000
Amount covering material damages caused by an accident between a postal truck driven by A Denis and the cars of Roger Guennon and Alain Gagnon on December 20, 1976		
Roger Guennon .....	827	
Alain Gagnon .....	290 .....	1,117
Amount covering material damages caused by an accident between a postal truck driven by Y G Moise and the car of Transamerica Comm Corp on February 21, 1976		
Yvon Sanscartier .....	789	
General Canadian Ins .....	1,705 .....	2,494
Amount covering material damages caused by an accident between a postal truck driven by Michel Couture and the vehicle of Morin Frères Inc., December 13, 1976		
Société Ass Caisses Populaires .....	Department of Justice 22,427-S .....	1,437
Amount covering material damages caused by an accident between a postal truck driven by Denis Ledoux and the car of Allan Provost, January 24, 1977		
Allan Provost .....	Department of Justice 22,665-S .....	1,075
Damages to a vehicle, owned by Serge Bolduc caused by a postal truck driven by Jacques Lainé on October 16, 1975.		
Zurich Insurance Co .....	Department of Justice 17-491-1 .....	2,218
Material damages on a truck owned by Universel Auto Ltd caused by a postal truck driven by Jean-Guy Genest on October 13, 1976		
Universel Auto Ltd .....	Department of Justice 21-428-S .....	1,068
Material damages to La Galerie du Meuble, Inc, store caused by a postal vehicle driven by Bernard Desgagnés on July 21, 1976.		
La Galerie du Meuble Inc. ....	Department of Justice 20-296-7 .....	1,824
Personal injury claim caused by Post Office vehicle striking the rear of the vehicle owned by J Rams		
Feigman and Chernos in Trust .....	Department of Justice .....	12,377
Personal injury claim caused by Post Office vehicle being in collision with a vehicle driven by T Szabo		
Mr Montgomery, Cassels, Mitchell, Somers, Dutton and Winkler in Trust .....	Department of Justice .....	4,364
Damage caused by Post Office vehicle striking and damaging a power pole		
Toronto Hydro Electric System .....	Department of Justice .....	2,566

## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>POST OFFICE—Continued</b>		
Damage caused by Post Office vehicle striking a third party vehicle driven by I Seiwtuk		
Royal Insurance Co.....		1,471
Mrs I Seiwtuk .....	Department of Justice .....	100
Personal injury claim caused by Post Office vehicle striking rear of third party vehicle operated by K Meszaros		
J Meszaros .....	Department of Justice .....	1,000
Partial settlement of personal injury claim caused by Post Office vehicle striking rear of a third party vehicle owned by H Duettner		
McKeown, Yoerger and Hudson in Trust.....	Department of Justice .....	2,246
Property damage claim caused by Post Office vehicle striking a wire mesh gate being the property of the Canadian Imperial Bank of Commerce .....	Department of Justice .....	1,330
Property damage claim caused by Post Office vehicle touching on overhead wiring in a used car lot .....		
Ron-Car Holding Ltd .....	Department of Justice .....	2,150
Personal injury claim caused by Post Office vehicle being in collision with a motorcycle owned by Robert Waldroff .....		
R M Fingerhut in Trust .....	Department of Justice .....	10,957
Damages caused by Post Office vehicle being in collision with a third party vehicle owned by G Black .....		
Royal Insurance Co.....	Department of Justice .....	1,500
Damages caused by Post Office vehicle striking third party vehicle owned by Antonio Crema .....	Department of Justice .....	1,332
Property damage claims caused when Post Office vehicle struck third party parked vehicle .....		
Royal Insurance.....	Department of Justice .....	1,031
Damages caused by Post Office vehicle striking third party vehicle owned by Eric James .....		
General Accident Assurance Co .....		1,022
Eric James .....	Department of Justice .....	100
Damage caused by Post Office vehicle striking rear third party vehicle owned by David Bushell .....		
David Bushell.....	Department of Justice .....	1,106
Damage caused by Post Office vehicle when it was in collision with a vehicle owned by Peter Jackson .....		
Travellers Indemnity Co.....	Department of Justice .....	1,319
Damage caused by Post Office vehicle when it was in collision with a third party vehicle operated by G Panico .....		
Great American Insurance Co.....	Department of Justice .....	1,429
Damage caused by Post Office vehicle when it was in collision with third party vehicle owned by Mrs I Tomlinson .....		
Constitution Insurance .....	Department of Justice .....	1,090
Damages and personal injury claims caused when Post Office vehicle was in collision with a vehicle owned by H Lister and driven by Mark C Elbaum .....		
Royal Insurance Group.....	Department of Justice .....	2,799
Mr Torkin, Manes .....	Department of Justice .....	2,656
Personal injury claim caused by a Post Office vehicle striking a bicycle ridden by Paul Buchenham .....		
Lyons Arbus in Trust .....	Department of Justice .....	1,414
Property damage caused by Post Office vehicle striking 3rd party vehicle driven by S Skinner .....		
C I A C Insurance in Trust .....	Department of Justice .....	1,406
P O vehicle struck hydro pole Public Utility Commission—London, Ontario .....	Post Office Department .....	1,122
Damages resulting from collision with P O vehicle: general damages, loss of wages .....		
Lawrence Cohen, Hamilton .....	Department of Justice .....	9,911
Damages resulting from collision with P O vehicle .....		
W G Reed, Hamilton .....	Department of Justice .....	1,094
Accident, Crown vehicle and Marie James vehicle on June 12, 1976. Alberta Motor Assn. Insurance Co .....		

**PAYMENT OF DAMAGE CLAIMS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>POST OFFICE—Continued</b>		
Calgary, Alberta .....	Department of Justice .....	1,441
Accident, Crown vehicle and CN trailer unit on September 21, 1976 Canadian National Railways Edmonton, Alberta .....	Department of Justice .....	1,391
Accident, Crown vehicle and Yellow Unit Cabs vehicle on August 19, 1974 Federal Court award of personal injuries to Irene Pawlowich Clerk of the Federal Court of Canada, Edmonton, Alberta .....	Department of Justice & Federal Court of Canada .....	19,915
Accident, Crown vehicle and vehicle of Douglas Hamet on March 14, 1976 Fuhr Ford Mercury Sales Ltd Spruce Grove, Alberta .....	Department of Justice .....	1,318
Accident, Crown vehicle and vehicles of R Lyka and A Patricio on August 25, 1976 Canadian Indemnity Company and Rodney Lyka, Edmonton, Alberta .....	Department of Justice .....	1,100
Accident, Crown vehicle and vehicles of R Lyka and A Patricio on August 25, 1976 Gore Mutual Insurance Company Edmonton, Alberta .....	Department of Justice .....	1,288
Accident, Crown vehicle and vehicle of Garth Hornland, March 17, 1976 Garth Hornland, Edmonton, Alberta .....	Department of Justice .....	1,219
Damage caused by Crown vehicle to building at 14208-128 Avenue, Edmonton, Alberta, May 13, 1976 Leonard, Hirst & Miller Adjustors Ltd, Edmonton, Alberta .....	Department of Justice .....	1,072
Accident, Crown vehicle and vehicle of Allan Stewart July 5, 1976 Allan Stewart, Edmonton, Alberta .....	Department of Justice .....	7,723
Accident, Crown vehicle and Neil Hiebert vehicle June 8, 1976 Neil Hiebert, Calgary, Alberta .....	Department of Justice .....	3,840
Court award property damage and personal injuries. Accident, Crown vehicle and Mary Leblanc vehicle April 23, 1973 Mary Leblanc, Prince Rupert, BC .....		\$28,570
Roland Leblanc, Houston, BC .....		\$800
Margaret Johnson, Houston, BC .....		\$800
and Minister of Finance, BC Victoria, BC .....	Department of Justice and Federal Court of Canada .....	\$1,043
Accident, Crown vehicle and W D MacDonald vehicle April 3, 1975 W D MacDonald, Richmond, BC and Insurance Corp of BC, Vancouver, BC .....	Department of Justice .....	5,353
Accident, Crown vehicle and D Hawrelko vehicle July 27, 1975 Donna Hawrelko and Insurance Corp of BC, Vancouver, BC .....	Department of Justice .....	1,188
Accident, Crown vehicle and Y T A Chang vehicle February 3, 1976 Insurance Corp of BC, Vancouver, BC .....	Department of Justice .....	1,038
Accident, Crown vehicle and Bernard Taves vehicle February 10, 1976 Bernard Taves and Insurance Corp of BC Vancouver, BC .....	Department of Justice .....	1,163
Accident, Crown vehicle and P Willis vehicle March 12, 1976 Robert Willis, Burnaby, BC .....	Department of Justice .....	1,000
Accident, Crown vehicle and J A Hayward vehicle April 14, 1976 James A Hayward and Insurance Corp of BC .....	Department of Justice .....	1,158
Accident, Crown vehicle and vehicle operated by Cathy Prem June 8, 1976 Bela Prem, Vancouver, BC .....	Department of Justice .....	2,100
Accident, Crown vehicle and vehicle operated by James Fox April 26, 1976 Insurance Corp of BC .....	Department of Justice .....	1,097
Accident, Crown vehicle and Robert Stirrat vehicle, June 11, 1976 Robert Stirrat and Insurance Corp of BC .....	Department of Justice .....	4,308
Accident, Crown vehicle and Josef Knirsch vehicle, August 19, 1976 Josef Knirsch, Richmond, BC .....	Department of Justice .....	2,835
Accident, Crown vehicle and Budget Rent a Car vehicle operated by Barry Riback, August 17, 1976 Barry Riback, Richmond, BC and Insurance Corp of BC .....	Department of Justice .....	1,167



## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>POST OFFICE—Continued</b>		
Accident, Crown vehicle and vehicle operated by J Cunningham, May 31, 1976		
Insurance Corp of BC .....	Department of Justice .....	1,439
Accident, Crown vehicle and vehicle operated by B K Sproule, February 15, 1973		
Minister of Finance, Prov of BC .....	Department of Justice .....	1,954
Accident, Crown vehicle and E Wensel vehicle, September 8, 1976		
Esther Wensel and Insurance Corp of BC .....	Department of Justice .....	1,780
Accident, Crown vehicle and E Murchison vehicle, October 6, 1976		
Ellen Murchison, Port Coquitlam, BC and Insurance Corp of BC .....	Department of Justice .....	1,132
Accident, Crown vehicle and Calvin Cresswell vehicle, November 9, 1976		
Calvin Cresswell, Kamloops, BC and Insurance Corp of BC .....	Department of Justice .....	1,114
Accident, Crown vehicle and Lois Starrs vehicle, December 12, 1974		
Lois M Starrs, Kelowna, BC and Insurance Corp of BC .....	Department of Justice .....	1,865
Accident, Crown vehicle and vehicle operated by Gladys Williston on November 3, 1976		
Ray Williston, Victoria, BC and Insurance Corp of BC .....	Department of Justice .....	1,247
Sundry claims each under \$1,000 .....		226,033
		<u>459,735</u>

## PUBLIC WORKS

Award in settlement of a claim for the loss of support assistance & maintenance of Albert Way to his widow Jean Frances Way and their infant daughters Pamela Way & Michelle Anne Stacey as a result of a fatal accident on board the M V Chesley A Crosbie at the public wharf at Goose Bay, Labrador, in the Province of Newfoundland on November 27, 1972, charged to Vote 20		
Jean Frances Way .....	Federal Court award 746421, October 8, 1976 .....	54,000
The Registrar of the Supreme Court of Newfoundland, an official guardian of the infant Pamela Way .....	Federal Court award 746421, October 8, 1976 .....	15,000
The Registrar of the Supreme Court of Newfoundland, an official guardian of the infant Michelle Anne Stacey .....	Federal Court award 746421, October 8, 1976 .....	11,000
Messrs Mercer & Spracklin, solicitors for the plaintiff, in full satisfaction of the plaintiff's claim for party & party costs .....	Federal Court award 746421, October 8, 1976 .....	621
Settlement of a claim arising out of a motor vehicle accident, when the vehicle slipped its brakes, rolled down an incline and struck a concrete abutment, charged to Vote 10		
Hillcrest Rent-A-Car, P O Box 2186, Halifax, Nova Scotia .....	Legal Services .....	1,923
Accident in Chicoutimi—Charles-Edouard Desmeules partial loss of a finger in operating the freight elevator, charged to Vote 10 ...	Departmental .....	2,700
Settlement of a claim as a result of unknown persons, cutting the cables holding the lower gates of lock No 4 of the Lachine Canal, charged to Vote 45		
E J Maxwell Ltd .....	Department of Public Works .....	5,100
McMaster, Meighen, Minnion, Patch, Cordeau, Hyndman & Legge .....		300
Settlement of a claim for loss incurred as a result of the cancellation by DPW of a build-lease, project in Pointe-Claire (Quebec), charged to Vote 15		
Morty Cryer .....	T B-748114 March 31, 1977 .....	156,150
Settlement of a claim as a result of a fall caused by moisture on the floor to Mrs Sarah Stevenson at the Mount Forest Post Office, Mount Forest Ontario, charged to Vote 10		
Simmers, Edwards, Jerkins .....	Deputy Minister .....	18,000
Settlement of a claim as a result of a collision between a motor vehicle driven by M A Saitz and a DPW vehicle at Vernon, BC, charged to Vote 10		
M A Saitz .....	Justice Department VL 37495 (AG) .....	1,268
Settlement of a claim as a result of discontinuance of a breach of contract suit by the Crown against A & M Holdings of Victoria, BC, charged to Vote 10		
Farris Vaugh Willis & Murphy in Trust .....	Justice Department VL 27,664 .....	1,056



**PAYMENT OF DAMAGE CLAIMS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>PUBLIC WORKS—Concluded</b>		
Settlement of a claim as a result of a collision of the vessel Fort Langley with the vessels Daleo and Pacific Pine at Steveston, BC, charged to Vote 20		
Altman & Company-in-Trust	Justice Department VL 36,880 (AG)	6,514
Settlement of a claim as a result of damage to lot 2014, Peace River District during construction of Alaska Highway in 1969, charged to Vote 35		
Frank J Slyman	Justice Department VL 38141 (GD)	1,000
Sundry claims each under \$1,000(54)		12,055
		286,687
<b>REGIONAL ECONOMIC EXPANSION</b>		
Settlement of a claim for damages resulting from a motor vehicle accident at St. John's on July 22, 1976—Kevin Toope	Department of Justice letter October 27, 1976	1,700
Sundry claims each under \$1,000	Ministerial	3,539
		5,239
<b>SECRETARY OF STATE</b>		
<b>National Film Board</b>		
Settlement of a claim for damages resulting from a motor vehicle accident at Vancouver, BC on June 28, 1976, charged to Vote 70		
Rankin & Co. in trust for S.Natyshak		1,200
Insurance Corporation of BC	Department of Justice	693
Sundry claims each under \$1,000		1,590
		3,483
<b>Public Archives</b>		
Sundry claims		1,787
		5,270
<b>SOLICITOR GENERAL</b>		
<b>Correctional Services</b>		
Settlement of a claim for damages resulting from a motor vehicle accident February 20, 1975, charged to Statutory Vote		
Prudential Assurance Company Limited	TB 729748, August 8, 1974	1,807
Settlement of a claim for the loss of hobbycraft tools and material at Regional Reception Centre, Quebec, January 1975, charged to Statutory Vote		
W. Nehme	TB 729748, August 8, 1974	1,200
Settlement of a claim for damages resulting from the acceptance and attempted use of a rented electrical generator which was delivered in error at Agassiz Correctional Work Camp, December 1975, charged to Statutory Vote		
Project Machinery Limited	TB 729748, August 8, 1974	2,300
Federated Insurance and Ralph A Bruton—Details shown under Ex-Gratia payments		1,469
Sundry claims each under \$1,000		10,434
Sundry Ex-Gratia claims each under \$1,000		2,295
		19,505
<b>Royal Canadian Mounted Police</b>		
Settlement of a claim for damages resulting from a car accident at Regina, Sask, January 22, 1976, charged to Vote 20		
T J Allen	TB 729748 August 8, 1974	5,500
Settlement of a claim for damages resulting from a car accident at Ottawa, Ont, December 5, 1976, charged to Vote 20		
Allstate	TB 729748 August 8, 1974	1,050
Bernard M Hoey		128

## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>SOLICITOR GENERAL—Continued</b>		
<b>Royal Canadian Mounted Police—Continued</b>		
Settlement of a claim for damages resulting from a car accident at Ottawa, Ont, September 20, 1976, charged to Vote 20		
Allstate Insurance Co	TB 729748 August 8, 1974	1,361
Jacques Leveillé		100
Settlement of a claim for damages resulting from a car accident at North Vancouver, BC, August 18, 1974, charged to Vote 20		
Altman & Company	TB 729748 August 8, 1974	7,703
Settlement of a claim for damages resulting from a car accident at Thompson, Man, January 13, 1975, charged to Vote 20		
Francisco Amorin	TB 729748 August 8, 1974	1,573
Settlement of a claim for injuries sustained by Howard Ball during the course of an arrest at Mayo, YT, October 10, 1973.		
Howard Ball	The Federal Court of Canada Award	235,200
Settlement of a claim for damages resulting from a car accident at Whitbourne, Nfld, January 20, 1977, charged to Vote 20		
Bernard A Bruce	TB 729748 August 8, 1974	1,487
Settlement of a claim for damages resulting from a car accident at New Denver, BC, August 18, 1976, charged to Vote 20		
British Columbia Hydro and Power Authority	TB 729748 August 8, 1974	2,472
Settlement of a claim for damages resulting from a car accident near La Crete, Alta, August 1, 1976, charged to Vote 20		
Clifford Burns	TB 729748 August 8, 1974	1,128
Settlement of a claim for damages resulting from a car accident at Ottawa, Ont, January 10, 1976, charged to Vote 20		
Casualty Company of Canada	TB 729748 August 8, 1974	1,169
Settlement of a claim for damages resulting from a car accident at Regina, Sask, August 5, 1976, charged to Vote 20		
C and E Heating & Plumbing Co Ltd	TB 729748 August 8, 1974	380
S G I O		1,365
Settlement of a claim for repairs to a helicopter damaged while assisting in the installation of repeater equipment at Fernie, BC, September 23, 1976, charged to Vote 20		
Crownsnest Helicopters Ltd	TB 729748 August 8, 1974	3,683
Settlement of a claim for damages resulting from a car accident at Ile a la Cross, Sask, February 2, 1975, charged to Vote 20		
De La Gorgendiere, Crane, Randall and Pederson in Trust	TB 729748 August 8, 1974	3,849
Settlement of a claim for damages resulting from a car accident at Bellevue, Alta, March 9, 1977, charged to Vote 20		
Raymond Dingreville	TB 729748 August 8, 1974	1,378
Settlement of a claim for injuries sustained by Carl William Hnatuk when struck by a police vehicle at Surrey, BC, July 15, 1971		
District Registrar Supreme Court of BC	The Federal Court of Canada Award	125,000
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, February 2, 1973, charged to Vote 20		
Dohm, MacDonald, Russell & Kowarsky in Trust	TB 729748 August 8, 1974	3,200
Settlement of a claim for damages resulting from a car accident near Montreal, Que, October 20, 1976, charged to Vote 20		
Alain Duhamel	TB 729748 August 8, 1974	2,631
Settlement of a claim for damages resulting from a car accident at Edmonton, Alta, December 16, 1975, charged to Vote 20		
Employers Insurance of Wausau	TB 729748 August 8, 1974	1,458
Arthur J Allarie		100
Settlement of a claim for damages resulting from a car accident at Edmonton, Alta, August 19, 1976, charged to Vote 20		
Federal Fire Insurance Company of Canada	TB 729748 August 8, 1974	971
Lloyd Ferguson		215
Settlement of a claim for damages resulting from a car accident near Burnaby, BC, June 11, 1976, charged to Vote 20		
Fiberplast Products Ltd	TB 729748 August 8, 1974	578
Insurance Corporation of BC		1,976
Settlement of a claim for damages resulting from a car accident at Montreal, Que January 24, 1973, charged to Vote 20		
Zotique Gagne	TB 729748 August 8, 1974	6,000

## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>SOLICITOR GENERAL—Continued</b>		
<b>Royal Canadian Mounted Police—Continued</b>		
Settlement of a claim for damages resulting from a car accident at Hill Island, Ont, June 21, 1976, charged to Vote 20		
Gerald Gibson .....	TB 729748 August 8, 1974 .....	296
Casualty Co of Canada .....		2,074
Settlement of a claim for damages resulting from a car accident at Edson, Alta, February 2, 1976, charged to Vote 20		
Gore Mutual Insurance Company .....	TB 729748 August 8, 1974 .....	1,811
Settlement of a claim for damages resulting from a car accident at Stony Plain, Alta, December 26, 1975, charged to Vote 20		
Grossman, Rubin and Hunt .....	TB 729748 August 8, 1974 .....	2,289
Settlement of a claim for damages resulting from a car accident at Rossland, BC, September 7, 1976, charged to Vote 20		
Edward G Hansen .....	TB 729748 August 8, 1974 .....	2,415
Settlement of a claim for damages resulting from a car accident at Hill Island, Ont, June 21, 1976, charged to Vote 20		
Peter Hansen .....	TB 729748 August 8, 1974 .....	2,838
Settlement of a claim for damages resulting from a car accident at Moncton, NB, May 31, 1976, charged to Vote 20		
Reginald Hebert .....	TB 729748 August 8, 1974 .....	1,027
Settlement of a claim for damages resulting from a car accident at Brampton, Ont, June 26, 1976, charged to Vote 20		
Hydro Electric Commission of Brampton .....	TB 729748 August 8, 1974 .....	1,705
Settlement of a claim for damages resulting from a car accident at North Vancouver, BC, August 3, 1974, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	1,808
Settlement of a claim for damages resulting from a car accident near Penticton, BC, August 29, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	1,622
Nancy Lynn Sutherland .....		200
Settlement of a claim for damages resulting from a car accident at Surrey, BC, May 16, 1975, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	1,657
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, February 4, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	2,062
Maureen Margaret Johnstone .....		100
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, August 31, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	2,493
John Avison Associates Ltd .....		200
Karen Kelm .....		100
Settlement of a claim for damages resulting from a car accident at West Vancouver, BC, January 8, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	2,240
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, January 3, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	3,215
Settlement of a claim for damages resulting from a car accident at Victoria, BC, February 25, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	2,629
BC Telephone Company .....		250
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, April 20, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	1,260
Tyrone Amber .....		250
Gail Pieper .....		616
Settlement of a claim for damages resulting from a car accident at Nanaimo, BC, April 29, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	1,148
Settlement of a claim for damages resulting from a car accident at Vernon, BC, March 19, 1976, charged to Vote 20		
Insurance Corporation of BC .....	TB 729748 August 8, 1974 .....	1,088
Frank King Wholesale .....		300

## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>SOLICITOR GENERAL—Continued</b>		
<b>Royal Canadian Mounted Police—Continued</b>		
Settlement of a claim for damages resulting from a car accident at Burnaby, BC, October 9, 1974, charged to Vote 20		
Insurance Corporation of BC	TB 729748 August 8, 1974	1,097
Richard Hardy & Marilyn Hardy		3,100
Deverell Harrop & Co		854
Settlement of a claim for damages resulting from a car accident at Richmond, BC, June 26, 1976, charged to Vote 20		
Insurance Corporation of BC	TB 729748 August 8, 1974	1,797
Roberta Gundrum		300
Settlement of a claim for damages resulting from a car accident at Port Coquitlam, BC, September 28, 1975, charged to Vote 20		
Insurance Corporation of BC	TB 729748 August 8, 1974	1,103
Settlement of a claim for damages resulting from a car accident at Maple Ridge, BC, November 5, 1976, charged to Vote 20		
Insurance Corporation of BC	TB 729748 August 8, 1974	2,662
Cassie Lynn Jackson		200
Joseph Maksymiw		250
Settlement of a claim for damages resulting from a car accident at Montreal, Que, March 20, 1976, charged to Vote 20		
Kar Enterprise Ltd	TB 729748 August 8, 1974	2,347
Settlement of a claim for damages resulting from a car accident at Powell River, BC, July 2, 1976, charged to Vote 20		
Kings Collision	TB 729748 August 8, 1974	1,970
Settlement of a claim for damages resulting from a car accident at Sarnia, Ont, December 27, 1975, charged to Vote 20		
J J Kovac	TB 729748 August 8, 1974	2,250
Settlement of a claim for damages resulting from a car accident at Montreal, Que, January 31, 1976, charged to Vote 20		
London & Edengburgh General Insurance Co Ltd	TB 729748 August 8, 1974	1,204
Settlement of a claim for damages resulting from a car accident at Downsview, Ont, April 22, 1976, charged to Vote 20		
Lumbermans Mutual Casualty Company	TB 729748 August 8, 1974	1,166
V Loit		50
Settlement of a claim for damages resulting from a car accident at Coquitlam, BC, January 21, 1975, charged to Vote 20		
Nelson M Lowe in trust	TB 729748 August 8, 1974	2,460
Settlement of a claim for damages resulting from a car accident at Edmonton, Alta, July 1, 1974, charged to Vote 20		
Lutz and Company	TB 729748 August 8, 1974	1,000
Settlement of a claim for damages resulting from a car accident at Turner Valley, Alta, April 13, 1975, charged to Vote 20		
Lyle, Smith and Davidson	TB 729748 August 8, 1974	4,944
Settlement of a claim for damages resulting from a car accident at Edmonton, Alta, February 10, 1975, charged to Vote 20		
Melnik, McCord and Co	TB 729748 August 8, 1974	1,311
Settlement of claim as a result of seizure of coins thought to be counterfeit. The delay in returning coins initiated claim due to devaluation of gold October 27, 1976, charged to Vote 20		
Manfra Tordella and Brookes Inc	TB 729748 August 8, 1974	2,425
Settlement of a claim for damages resulting from a car accident at Winnipeg, Man, October 3, 1975, charged to Vote 20		
Manitoba Public Insurance Corporation	TB 729748 August 8, 1974	1,352
Settlement of a claim for damages resulting from a car accident at Kelowna, BC, October 2, 1974, charged to Vote 20		
Brenner Abraham Maxwell in trust	TB 729748 August 8, 1974	3,500
Settlement of a claim for damages resulting from a car accident at New Westminster, BC, February 7, 1975, charged to Vote 20		
Milne, Carmichael and Corbould in trust	TB 729748 August 8, 1974	1,650
Settlement of a claim for damages resulting from a car accident at Edmonton, Alta, January 31, 1976, charged to Vote 20		
Peter Morreau	TB 729748 August 8, 1974	75
Guardian Insurance Company of Canada		1,342



## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>SOLICITOR GENERAL—Continued</b>		
<b>Royal Canadian Mounted Police—Continued</b>		
Settlement of a claim for damages resulting from a car accident at Montreal, Que, January 17, 1976, charged to Vote 20		
Nantel, Mercure, Poliquin et Couture .....	TB 729748 August 8, 1974 .....	1,639
Settlement of a claim for injuries sustained by Herbert Wilfred Perkin when struck by a police vehicle near Petersfield, Man, March 30, 1976		
Norton Schwartz Weinberg Morlock, Adam, Wehrle and Carbet	The Federal Court of Canada Award .....	45,272
Settlement of a claim for damages resulting from a car accident at Montreal, Que, June 15, 1976, charged to Vote 20		
Jacques Pelletier .....	TB 729748 August 8, 1974 .....	1,800
Settlement of a claim for damages resulting from a car accident at Innesshore Rd, NB, December 4, 1974, charged to Vote 20		
Paul E Pelletier in trust .....	TB 729748 August 8, 1974 .....	1,385
Settlement of a claim for damages resulting from a car accident at Ottawa, Ont, December 17, 1975, charged to Vote 20		
Personal Insurance Company of Canada .....	TB 729748 August 8, 1974 .....	1,171
Shaw Nelson .....		100
Settlement of a claim for damages resulting from a car accident at Clavet, Sask, March 6, 1971, charged to Vote 20		
Purdy, Blewett, Crowe Huebert and Bodnar in trust .....	TB 729748 August 8, 1974 .....	12,625
Settlement of a claim for damages resulting from a car accident at Newcastle, NB, September 2, 1976, charged to Vote 20		
Quebec Assurance Company .....	TB 729748 August 8, 1974 .....	2,026
Settlement of a claim for damages resulting from a car accident at Burnaby, BC, November 1, 1974, charged to Vote 20		
Receiver General for Canada .....	TB 729748 August 8, 1974 .....	1,599
Lawrence and Company .....		374
Settlement of a claim for damages resulting from a car accident at Pasadena, Nfld, December 15, 1975, charged to Vote 20		
Orvan W Roberts .....	TB 729748 August 8, 1974 .....	5,550
Settlement of a claim for damages resulting from a car accident at Grand Bay, NB, July 19, 1976, charged to Vote 20		
Arthur J Roy .....	TB 729748 August 8, 1974 .....	2,091
Settlement of a claim for damages resulting from a car accident at Montreal, Que, May 26, 1976, charged to Vote 20		
Royal Insurance Company Limited .....	TB 729748 August 8, 1974 .....	1,832
Settlement of a claim for damages resulting from a car accident near Lacombe, Alta, January 27, 1977, charged to Vote 20		
William Norman Russell .....	TB 729748 August 8, 1974 .....	1,485
Settlement of a claim for damages resulting from a car accident at Burnaby, BC, November 8, 1976, charged to Vote 20		
Narinder S Sanghera .....	TB 729748 August 8, 1974 .....	1,493
Settlement of a claim for damages resulting from a car accident near Burnaby, BC, April 24, 1975, charged to Vote 20		
Bernard Simpson in trust .....	TB 729748 August 8, 1974 .....	4,217
Settlement of a claim for damages resulting from a car accident at Surrey, BC, July 15, 1971, charged to Vote 20		
Stanton Davidson and McAllister in trust .....	TB 729748 August 8, 1974 .....	4,096
Minister of Finance .....		1,355
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, August 18, 1974, charged to Vote 20		
Stanton and Einarsson in trust .....	TB 729748 August 8, 1974 .....	11,977
Settlement of a claim for damages resulting from a car accident at Les Cedres, Que, March 17, 1976, charged to Vote 20		
Superior Propane Ltd .....	TB 729748 August 8, 1974 .....	1,172
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, January 31, 1976, charged to Vote 20		
C G Talarczyk .....	TB 729748 August 8, 1974 .....	2,078
Settlement of a claim for damages resulting from a car accident at Pilley's Island, Nfld, March 1, 1976, charged to Vote 20		
Travellers of Canada .....	TB 729748 August 8, 1974 .....	3,435
Lindy W Anstey .....		1



## PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>SOLICITOR GENERAL—Concluded</b>		
<b>Royal Canadian Mounted Police—Concluded</b>		
Settlement of a claim for damages resulting from a car accident at Montreal, Que, August 13, 1975, charged to Vote 20		
Travelers du Canada	TB 729748 August 8, 1974	2,800
Settlement of a claim for damages resulting from a car accident at Montreal, Que, March 12, 1976, charged to Vote 20		
United States Fidelity and Guaranty Company	TB 729748 August 8, 1974	1,008
Settlement of a claim for damages resulting from a car accident at Shoal Harbour, Nfld, September 28, 1976, charged to Vote 20		
Arthur R Vardy	TB 729748 August 8, 1974	1,085
Settlement of a claim for damages resulting from a car accident at La Prairie, Que, December 13, 1976, charged to Vote 20		
La Ville de la Prairie	TB 729748 August 8, 1974	1,401
Settlement of a claim for damages resulting from a car accident at Edmonton, Alta, March 17, 1973, charged to Vote 20		
Wachowich and Company	TB 729748 August 8, 1974	11,693
Settlement of a claim for damages resulting from a car accident at North Battleford, Sask, August 16, 1975, charged to Vote 20		
Ralph E Weger	TB 729748 August 8, 1974	1,696
Sask Government Insurance Office		1,700
Settlement of a claim for damages resulting from a car accident at Red Deer, Alta, November 10, 1976, charged to Vote 20		
Western Union Insurance Co	TB 729748 August 8, 1974	980
G G Burrington		100
Settlement of a claim for damages resulting from a car accident near Kamloops, BC, May 2, 1975, charged to Vote 20		
Whist Webber and Woodruff in Trust	TB 729748 August 8, 1974	14,486
Settlement of a claim for damages resulting from a car accident at Richmond, BC, July 6, 1975, charged to Vote 20		
Steven G Wong and Co in Trust	TB 729748 August 8, 1974	3,500
Sundry claims each under \$1,000		167,145
		806,124
		825,629
<b>SUPPLY AND SERVICES</b>		
Sundry claims each under \$1,000		300
<b>TRANSPORT</b>		
<b>MARINE TRANSPORTATION PROGRAM</b>		
Settlement of a claim for damages resulting when a power boat struck a cluster of piles on Okanagan Lake, BC on August 3, 1969, charged to Vote 10		
R Hayman in Trust	TB 748175 March 17, 1977	82,990
Settlement of a claim for damages resulting when the SL 03 struck a pleasure craft while mooring on July 11, 1974, charged to Vote 10		
Luc Nadeau	Department of Justice, letter, May 27, 1976	6,313
Settlement of a claim for damages resulting from accident involving CCG Bell 212 at Norman Wells, NWT on May 27, 1975, charged to Vote 10		
Aviation Office of America	Department of Justice, letter, January 23, 1976	5,631
Settlement of a claim for damages caused by the hovercraft at Becancour, Quebec on April 3, 1976, charged to Vote 10		
Hotel Motel Becancour Inc	Department of Justice, letter, August 19, 1976	1,000
Sundry claims each under \$1,000		5,212
		101,146
<b>AIR TRANSPORTATION PROGRAM</b>		
Settlement of claims for damages resulting for an air crash at Frobi- sher Bay, charged to the Statutory Vote		
Brethour Realty Services	Federal Court Judgment, November 8, 1976	1,207,082
G D Kramer and L J Kramer	Federal Court Judgment, November 8, 1976	50,295

**PAYMENT OF DAMAGE CLAIMS—Concluded**

Particulars and Payee	Authority	Amount
		\$
<b>TRANSPORT—Concluded</b>		
<b>AIR TRANSPORTATION PROGRAM—Concluded</b>		
H Buechler .....	Federal Court Judgment, November 8, 1976 .....	1,207,082
M L Nichol and J L Lawrence .....	Federal Court Judgment, November 8, 1976 .....	181,062
D J McDonell .....	Federal Court Judgment, November 8, 1976 .....	105,620
Settlement of a claim for damages as a result of an accident at Yellowknife Airport, charged to Vote 20		
D Klein .....	PC 1966/707, April 1, 1966 .....	1,344
Settlement of a claim for damages as a result of a fall in a parking lot at Saskatoon Airport, charged to Vote 20		
D Ireland .....	PC 1966/707, April 1, 1966 .....	1,500
Settlement of a claim for damages resultant from the repudiation of certain consequential terms of a car rental concession contract		
Avis Transport of Canada .....	PC 1977-2/127, January 7, 1977 .....	143,000
Sundry claims each under \$1,000 .....		25,759
		2,922,744
<b>SURFACE TRANSPORTATION PROGRAM</b>		
Sundry payments under \$100 .....		28
		3,023,918
<b>VETERANS AFFAIRS</b>		
Sundry claims each under \$1,000 .....		1,439

## EX GRATIA PAYMENTS

Particulars and Payee	Authority	Amount
		\$
<b>AGRICULTURE</b>		
<b>ADMINISTRATION PROGRAM</b>		
Reimbursement to the Province of Ontario, this being one half of the litigation award and costs incurred in the case of Hartman versus Ontario regarding distribution of certified raspberry planting stock, charged to Vote 1.		
Province of Ontario .....	PC 1976-1/2223, September 8, 1976 .....	63,788
<b>PRODUCTION AND MARKETING PROGRAM</b>		
Compensation for salary lost between the date of her rejection on probation and the date of her re-instatement, charged to Vote 15.		
Miss S. Armstrong .....	PC 1976-1/2180, September 8, 1976 .....	2,000
		65,788
<b>COMMUNICATIONS</b>		
Departmental vehicles involved in motor accidents, charged to Vote 1.		
Cyr R .....		379
Goulet D .....		650
Kruger W .....		327
Lacasse M .....		980
Marks G .....		196
Milot M .....		252
Pellerin G .....		841
Tham W .....		200
Trépanier H .....		2,465
Vallières R .....		162
		6,452
<b>CONSUMER AND CORPORATE AFFAIRS</b>		
Sundry claims each under \$100 (1) .....		96
<b>ENERGY, MINES AND RESOURCES</b>		
To cover the cost of repairs to personal camera involved in accident, charged to Vote 25.		
Stephen Brown .....		105
To cover payment in the form of a gift for the rescue of an employee of Geological Survey Canada, charged to Vote 5.		
James Mason .....		1,004
		1,109
<b>ENVIRONMENT</b>		
Losses of employees' personal effects re: sinking of C.G.S. "Cape Freels" .....	Collective Agreement .....	637
Losses of employees' personal effects re: loss of Vessel "Thrasher Rock" .....	Departmental .....	1,873
Henock W—water damage to personal effects .....	Departmental .....	125
Sundry payments .....	Departmental .....	343
		\$2,978
<b>EXTERNAL AFFAIRS</b>		
Compensation for loss of pet dog allegedly killed by watchdogs maintained at the Residence of the Canadian Ambassador to Mexico.		
Sra C M de Galindo, Mexico City, Mexico .....	TB 743313, May 27, 1976 .....	207
Compensation for loss of value of former Locally Engaged Employee's separation allowance which became worthless and non-convertible with the advent of the new regime in Vietnam.		
Lien Hoang .....	TB 738574, November 13, 1975 .....	202
		409

**EX GRATIA PAYMENTS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>		
Compensation for funds paid to Virginia Georgina Davis nee Badger on the erroneous belief that she had married a non-Indian, charged to Vote 5.		
Suker Creek Band .....	Ministerial .....	512
Compensation for funds paid to Aileen Roberta McCalip nee Cowie on the erroneous belief that she had married a non-Indian, charged to Vote 5.		
Hiawatha Band .....	Ministerial .....	1,376
Scholarships awarded, charged to Vote 5		
Acoose D .....	TB 708159 .....	300
Ahenakew F .....		300
Greys D .....		300
Greyeyes .....		300
Johnstone M B .....		300
Kahnapece C .....		300
McMaster H .....		300
Naytowhos P .....		300
Paskiman H .....		300
Thomas D .....		300
Turner M .....		300
Sundry claims each under \$100, charged to Vote 5 .....		997
		6,185
<b>NORTHERN AFFAIRS PROGRAM</b>		
Compensation for loss of a rented C B 25 radio as a result of a fire at Baker Lake N W T, charged to Vote 25.		
Precambrian Mining Services .....	PC 1974-4/1946 .....	650
<b>PARKS CANADA PROGRAM</b>		
Compensation for loss, expenses and hardship sustained by reason of cancellation of licenses to occupy and use Crown lands, charged to Vote 75.		
Drumm Geo E .....	PC 1976-5/1149 .....	3,600
Raynor I M .....		2,900
Woods B D .....		4,350
Yearwood D G .....		3,100
Youden C T .....		3,100
Cost of tearing down a building at Trent Canal which was effected by the staff of that centre .....	PC 1976-5/1149 .....	500
Sundry items each under \$100, charged to Vote 70(2) .....		77
		17,627
		24,462
<b>INDUSTRY, TRADE AND COMMERCE</b>		
<b>TRADE INDUSTRIAL PROGRAM</b>		
Compensation for luggage and contents stolen during the period of a departmentally sponsored Incoming Buyers Mission		
Mr. A. Hirota, a national of Japan .....	TB 744933 .....	942
Compensation in recognition of her unpaid but highly valuable contribution to the work of the Canadian Embassy while she was in Cuba		
Mrs Z O'Neil .....	TB 744537 .....	5,000
Compensation to Canadian manufacturers adversely affected by Canada's decision to suspend licences for the export of nuclear material and equipment to India .....	TB 748251 .....	149,937
Sundry payments under \$100 .....	Ministerial .....	25
All payments were charged to Vote 1 .....		155,904

## EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>INDUSTRY, TRADE AND COMMERCE—Concluded</b>		
<b>STATISTICS CANADA</b>		
Amy Barker, damage to personal clothing while enumerating 1976 Census charged to Vote 75 .....		123
Sundry claims each under \$100, charged to Vote 75.....		258
		381
		156,285
<b>MANPOWER AND IMMIGRATION</b>		
<b>DEVELOPMENT AND UTILIZATION OF MANPOWER</b>		
Sundry payments under \$100 .....		14
<b>IMMIGRATION PROGRAM</b>		
Sundry payments under \$100 .....		31
		45
<b>NATIONAL DEFENCE</b>		
The following Ex-Gratia payments were charged to Vote 1		
<b>DEFENCE SERVICES PROGRAM</b>		
Compensation for pay he would have received if his service in the Canadian Forces had been extended to include a 23 day period of special leave to which he was entitled, but which was denied him on retirement.		
Alkenbrack A M .....	PC 1976-5/1678, June 29, 1976 .....	710
Payment on Compassionate grounds of \$75 per month on account of permanent Quadriplegia resulting from a swimming accident while attending summer camp at former RCAF Station Aylmer Ontario.		
Delage E .....	PC 1964-20/435, March 20, 1964.....	900
Compensation to cover increased costs incurred in connection with the preparation of final plans and specifications for the St Jean Base Development Project.		
Dobush Stewart Longpré, Marchand Goudreau et David Boulva Cleve .....	PC 1976-7/2886, November 25, 1976 .....	1,200,000
Compensation for pay he would have received if his service had been extended to include six day period of Annual Leave to which he was entitled, but which was denied him on his release		
Brouillette J J R .....		233
Settlement of a claim for loss of personal property destroyed by a fire in Ismailia Egypt.		
Crosby L R .....	QR&O 210.05 .....	121
Compensation for damage to personal property while waiting to board a Canadian Forces service flight for the return to Canada from exercise duties.		
Foote P .....	QR&O 210.05 .....	164
Settlement of a claim for loss of personal property destroyed by a fire in Ismailia Egypt.		
Furnival R J .....	QR&O 210.05 .....	483
Compensation for the additional amount that he would have received as Severance Pay if his service in the Royal Canadian Navy and the Royal Canadian Air Force had been deemed to be continuous service.		
Humenick Philip .....	PC 1976-8/1753, July 6, 1976 .....	277
Compensation for the pay he would have received if his service had been extended to include a ninety-three day period of hospitalization and sick leave that commenced prior to his ceasing to be a member of the Canadian Forces.		
Johnson D J .....	PC 1976-6/2886, November 25, 1976 .....	1,300



## EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>NATIONAL DEFENCE—Concluded</b>		
<b>DEFENCE SERVICES PROGRAM—Concluded</b>		
Compensation for the additional amount that he would have received as pay during rehabilitation leave if his service in the Royal Canadian Air Force and the Royal Navy had been deemed to be continuous service.		
Laidler R A .....	PC 1976-9/1753, July 6, 1976 .....	748
Compensation for damages received in a motor vehicle accident.		
Maier Anton .....	PC 1960-14/1322, September 29, 1960 .....	127
Compensation for pay he would have received if his service had been extended to include a 19 day period of hospitalization that commenced prior to his ceasing to be a member of the Canadian Forces.		
Marioni D J .....	PC 1977-4/1015, April 5, 1977 .....	333
Reimbursement for replacement of damaged clothing.		
Orlick J A .....	TB 1974-240, December 20, 1974 .....	128
Compensation for additional amount that he would have received as pay during rehabilitation leave if his service in the British Army and the Canadian Forces had been deemed to be continuous service.		
Payne G I .....	PC 1976-4/1255, May 25, 1976 .....	2,830
Compensation for pay he would have received if his service had been extended to include a fifty-six day period of sick leave that commenced prior to his ceasing to be a member of the Canadian Forces.		
Pichet F X .....	PC 1977-5/92, January 20, 1977 .....	1,480
Settlement of a claim for loss of personal property destroyed by a fire in Ismailia Egypt.		
Reaume F A .....	QR&O 210.05 .....	543
Compensation for pay he would have received if his service in the Canadian Forces had been extended to include a seven-day period of sick leave that commenced prior to his ceasing to be a member of the Canadian Forces.		
Rivers M A .....	PC 1976-4/1678, June 29, 1976 .....	177
Settlement of a claim for loss of personal property destroyed by a fire in Ismailia, Egypt.		
Sprague D R .....	QR&O 210.05 .....	198
Settlement of a claim for loss of personal property by a fire in Ismailia, Egypt.		
Tremblay J A .....	QR&O 210.05 .....	203
Compensation for additional amount that he would have received as pay during rehabilitation leave if his service in the British Army and the Canadian Forces had been deemed to be continuous service.		
Webb Stanley Robert .....	PC 1976-6/1254, May 25, 1976 .....	443
Settlement of a claim for loss of personal property by a fire in Ismailia, Egypt.		
Whelan G F .....	QR&O 210.05 .....	294
Compensation for pay he would have received if his service had been extended to include an eight-day period of accumulated Annual Leave to which he was entitled, but which was denied him on retirement.		
Williamson R .....	PC 1977-1/332, February 10, 1977 .....	335
		1,212,027
<b>NATIONAL HEALTH AND WELFARE</b>		
<b>ADMINISTRATION PROGRAM</b>		
Payment to Public Service Superannuation Account, charged to Vote 1.		
Bruce Rawson .....	PC 1976-6/1894 July 20, 1976; TB 742102 .....	10,588
Sundry payments each under \$100 .....		
	PC 1974-4/1946 September 3, 1974 .....	19
		10,607

## EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
<b>NATIONAL HEALTH AND WELFARE—Concluded</b>		
<b>HEALTH PROTECTION PROGRAM</b>		
Sundry payments each under \$100 .....	PC 1974-4/1946 September 3, 1974 .....	32
<b>INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM:</b>		
To provide monthly assistance to Mrs. Annemarie Von Massenbach, as a Canadian abroad until time of her death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the Municipality of Friedrichshafen which amount shall also not exceed the annual aggregate that would otherwise have been payable to Mrs. Von Massenbach under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under the Act .....	PC 1974-5/1190 May 30, 1974 .....	2,824
Sundry payments each under \$100 .....	PC 1974-4/1946 September 3, 1974 .....	100
		<u>13,563</u>
<b>NATIONAL REVENUE</b>		
<b>Customs and Excise</b>		
Sundry payments each under \$100 (1) .....		97
<b>Taxation</b>		
Reimbursement in respect of a financial loss sustained in providing information in regard to an income tax fraud to this Department.		
Cloutier, Maurice .....	TB 729042—PC1974—4/1946, September 3, 1974 .....	1,600
Sundry claims each under \$100(4) .....		141
		<u>1,741</u>
		<u>1,838</u>
<b>PARLIAMENT</b>		
<b>House of Commons</b>		
Sundry claim .....		42
<b>POST OFFICE</b>		
The following are all credited to Vote 1		
Compensation for losses of special services rendered:		
Canadian National Institute for the Blind .....	TB-744052, December 21, 1976 .....	36,000
Vandalism	TB-51-01-1-4	
Cunningham, André .....		183
Hamel Lucien .....		368
Morin Jean .....		78
Tourigny Jacques .....		255
		<u>36,884</u>
<b>PUBLIC WORKS</b>		
Compensation for the installation of electrical services, north side Goose Bay, Labrador, charged to Vote 15.		
For the Government of Newfoundland & Labrador .....	TB748734 .....	500,000
Compensation for loss of personal effects as a result of a fire on dredge 400, St John's, Newfoundland, charged to Vote 20 as follows:		
Ernest Rowe .....		306
William J Caines .....		376
Fred Cluett .....		580
Joseph Hillier .....		290
Edward Johnson .....		267

**EX GRATIA PAYMENTS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>PUBLIC WORKS—Concluded</b>		
Compensation to George H German as a result of a motor vehicle accident involving a departmental vehicle Halifax, NS, charged to Vote 10 .....	Departmental .....	186
Compensation for expropriation of land at Mirabel PQ, charged to Vote 50 .....	PC 1974-20/205 February 12, 1974; TB737234 .....	3,660,750
Compensation for the theft of a showcase—J W Strain, chargeable to Vote 10 .....	Departmental .....	1,601
Compensation to L Orfanos re: cheque not deposited to C R F, charged to Vote 1 .....	Departmental .....	214
Compensation for legal costs incurred to Crown servant who was involved in an accident with a Crown Vehicle, charged to Vote 10.		
Theodule Desrosiers .....	PC 1976-9/1031 May 6, 1976; TB742571 .....	300
Sundry payments under \$100(7) .....		507
		<u>4,165,377</u>
<b>SECRETARY OF STATE</b>		
<b>National Museums</b>		
Sundry payments under \$100 .....		<u>68</u>
<b>SOLICITOR GENERAL</b>		
<b>Correctional Services</b>		
Compensation for permanent disability resulting from an accident at Warkworth Institution on January 23, 1974, charged to Vote 5.		
Gerardus Devos .....	PC 1975-4/2980, December 18, 1975 .....	390
Compensation for permanent disability resulting from an accident at Dorchester Penitentiary on October 29, 1975, charged to Vote 5.		
R. Hallett .....	PC 1976-7/1678, June 29, 1976 .....	218
Compensation for damages resulting from a motor vehicle accident which occurred on June 9, 1976, charged to Vote 5.		
Federated Insurance and Ralph A. Bruton .....	PC 1976-5/2803, November 10, 1976 .....	1,469
Compensation in consideration of professional fees charged by a lawyer following a motor vehicle accident which occurred while he was on duty on August 16, 1974, charged to Vote 5.		
Claude Jean .....	PC 1977-7/92, January 20, 1977 .....	387
Compensation for personal losses and damage done to his private motor vehicle stolen by four inmates at Leclerc Institution on November 13, 1976, charged to Vote 5.		
P. Girard .....	PC 1974-4/1946, September 3, 1974 .....	377
Sundry claims each under \$100 .....		923
		<u>3,764</u>
<b>Royal Canadian Mounted Police</b>		
Compensation for damage to real property.		
Harper Baikie .....	PC 1974-4/1946, September 3, 1974 .....	300
Compensation for damage to real property.		
Viktoria Bailey .....	PC 1974-4/1946, September 3, 1974 .....	113
Compensation for damage to a private motorcycle.		
Glen Barton .....	PC 1974-4/1946, September 3, 1974 .....	155
Compensation for damage to private vehicle.		
Hal Bavin .....	PC 1974-4/1946, September 3, 1974 .....	138
Compensation for damage to real property.		
Wayne Beatty .....	PC 1974-4/1946, September 3, 1974 .....	190
Compensation for damage to real property.		
Bellon Holdings Ltd .....	TB 744936, September 23, 1976 .....	2,893
Compensation for damage to real property.		
Simon Berenhaut .....	PC 1974-4/1946, September 3, 1974 .....	343
Compensation for injuries sustained in a fall at Moosomin Det.		
Rita Blondeau .....	TB 743734, August 17, 1976 .....	855

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		\$
<b>SOLICITOR GENERAL—<i>Continued</i></b>		
<b>Royal Canadian Mounted Police—<i>Continued</i></b>		
Compensation for damage to private snowmobile used during investigation.		
D A Brown .....	PC 1974-4/1946, September 3, 1974 .....	263
Compensation for damage to real property.		
Cambridge Imperial Properties .....	PC 1974-4/1946, September 3, 1974 .....	128
Compensation for damage to real property.		
D Cameron .....	PC 1974-4/1946, September 3, 1974 .....	200
Compensation for damage to real property.		
Mario Campa .....	PC 1974-4/1946, September 3, 1974 .....	221
Compensation for damage to real property.		
Capilano Motel .....	PC 1974-4/1946, September 3, 1974 .....	139
Compensation for damage to real property.		
Clipper Motel .....	PC 1974-4/1946, September 3, 1974 .....	164
Compensation for damage to personal property as a result of flooding of government quarters.		
T A Corkum .....	TB 747537, February 10, 1977 .....	220
Compensation for damage to real property.		
L Davidson Construction Ltd .....	PC 1974-4/1946, September 3, 1974 .....	182
Compensation for damage to real property.		
Del Realty .....	PC 1974-4/1946, September 3, 1974 .....	135
Compensation for personal clothing damaged during an investigation.		
Ronald W Dowbysh .....	PC 1974-4/1946, September 3, 1974 .....	120
Compensation for damage to private snowmobile used during investigation.		
D A Dunford .....	PC 1974-4/1946, September 3, 1974 .....	417
Compensation for damage to real property.		
Fernwood Construction Canada Ltd .....	PC 1974-4/1946, September 3, 1974 .....	144
Compensation for loss of rented motor used during an investigation.		
Josias Flett .....	PC 1974-4/1946, September 3, 1974 .....	542
Compensation for damage to real property.		
Leo Genoreau .....	PC 1974-4/1946, September 3, 1974 .....	110
Compensation for damage to real property.		
Home Owner's Association .....	PC 1974-4/1946, September 3, 1974 .....	228
Compensation for damage to real property.		
Nellic Hutchinson .....	PC 1974-4/1946, September 3, 1974 .....	400
Compensation for damage to real property.		
John's Paint Shop .....	PC 1974-4/1946, September 3, 1974 .....	275
Compensation for storage charges levied on seized motorcycle.		
Wayne Kaardal .....	PC 1974-4/1946, September 3, 1974 .....	192
Compensation for damage to real property.		
Akram H Kazi .....	PC 1974-4/1946, September 3, 1974 .....	164
Compensation for storage charges levied on seized vehicle.		
Veronica Kellner .....	PC 1974-4/1946, September 3, 1974 .....	115
Compensation for damage to private sleeping bag used during investigation.		
D T Kornichuk .....	PC 1974-4/1946, September 3, 1974 .....	118
Reimbursement of real estate and legal fees.		
Cornelius E Lowes .....	TB 744386, July 22, 1976 .....	2,040
Compensation for damage to real property.		
Frederick McInnes .....	PC 1974-4/1946, September 3, 1974 .....	275
Compensation for personal clothing damaged during an investigation.		
George McKinley .....	PC 1974-4/1946, September 3, 1974 .....	100
Compensation for damage to personal clothing.		
D J Miller .....	PC 1974-4/1946, September 3, 1974 .....	100
Compensation for damage to private vehicle.		
W R Mineault .....	PC 1974-4/1946, September 3, 1974 .....	100
Compensation for damage to real property.		
Roland Marshall Moore .....	PC 1974-4/1946, September 3, 1974 .....	143
Compensation for damage to a watch while engaged in field training duties.		
James J Mykytuik .....	PC 1974-4/1946, September 3, 1974 .....	115
Compensation for expenses incurred as a result of a false arrest.		
Alan David Nixon .....	PC 1974-4/1946, September 3, 1974 .....	309



**EX GRATIA PAYMENTS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>SOLICITOR GENERAL—Concluded</b>		
<b>Royal Canadian Mounted Police—Concluded</b>		
Compensation for damage to real property. R Overton.....	PC 1974-4/1946, September 3, 1974 .....	14
Compensation for loss of a watch while conducting an investigation. Daniel J Paradis .....	PC 1974-4/1946, September 3, 1974 .....	100
Compensation for damage to real property. Edward Patrick Paradis .....	PC 1974-4/1946, September 3, 1974 .....	151
Compensation for leather jacket damaged while conducting an investigation. Scott E Paterson .....	PC 1974-4/1946, September 3, 1974 .....	178
Compensation for damage to real property. Pebble Lodge & Marina .....	PC 1974-4/1946, September 3, 1974 .....	240
Compensation for damage to real property. Place Louis Riel.....	PC 1974-4/1946, September 3, 1974 .....	223
Compensation for damage to real property. Plaza Motor Inn .....	PC 1974-4/1946, September 3, 1974 .....	268
Compensation for damage to real property. H E Polglase Contractors Ltd .....	PC 1974-4/1946, September 3, 1974 .....	158
Compensation for storage charges as a result of seizure. Harriet Jean Reid .....	PC 1974-4/1946, September 3, 1974 .....	161
Compensation for damage to real property. Camille Richer.....	PC 1974-4/1946, September 3, 1974 .....	161
Compensation for damage to real property. Real Riopel.....	PC 1974-4/1946, September 3, 1974 .....	115
Compensation for loss of a watch while conducting an investigation. Simon Roy .....	PC 1974-4/1946, September 3, 1974 .....	135
Compensation for damage to private vehicle. Jack D Saunders .....	PC 1974-4/1946, September 3, 1974 .....	166
Compensation for damage to private vehicle. Kathy Schatz.....	PC 1974-4/1946, September 3, 1974 .....	253
Compensation for damage to real property. Lakhler & Malkeet Siddoo .....	PC 1974-4/1946, September 3, 1974 .....	101
Compensation for damage to real property. Frank Smith.....	PC 1974-4/1946, September 3, 1974 .....	150
Compensation for damage to vehicle during the course of an investigation. Ostop Stasiuk.....	PC 1974-4/1946, September 3, 1974 .....	178
Compensation for damage to real property. Peter Stoopnikoff.....	PC 1974-4/1946, September 3, 1974 .....	166
Compensation for damage to real property. Sun-Dog Enterprises Ltd .....	PC 1974-4/1946, September 3, 1974 .....	106
Compensation for damage to tires during an investigation. Tamac Freight Lines (1973) Ltd.....	PC 1974-4/1946, September 3, 1974 .....	990
Compensation for damage to personal property as a result of flooding of government quarters. R G Thorn .....	TB 747537, February 10, 1977 .....	311
Compensation for damage to rented vehicle. Tilden Rent-a-Car Company .....	PC 1974-4/1946, September 3, 1974 .....	100
Compensation for damage to snowmobile during the course of an investigation. Tracadie Sports Centre Ltd .....	PC 1974-4/1946, September 3, 1974 .....	225
Compensation for damage to real property. Angelo Vigliotti .....	PC 1974-4/1946, September 3, 1974 .....	201
Compensation for damage to private vehicle. Wismers Auto Body .....	PC 1974-4/1946, September 3, 1974 .....	200
Compensation for damage to real property. Tom M. Yuan .....	PC 1974-4/1946, September 3, 1974 .....	122
Sundry payments under \$100.....		7,444
		25,390
		29,154

**SUPPLY AND SERVICES**

Sundry payments under \$100.....	17
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EX GRATIA PAYMENTS—*Concluded*

Particulars and Payee	Authority	Amount
		\$
<b>TRANSPORT</b>		
<b>MARINE TRANSPORTATION PROGRAM</b>		
Payment for loss of personal property, charged to Vote 10.		
Donald L Weeden .....	PC 1974-4/1946, September 3, 1974 .....	640
Payment of \$25 per month to Maria Poole in accordance with award by Merchant Seamen's Compensation Board. Her son, Ward D Poole, lost his life when Pilot Boat No 1 was sunk as a result of a collision with the S S Fort Avalon, charged to Vote 10.		
Maria Poole .....	TB 574915, March 8, 1961 .....	325
Payment for fish net damage, charged to Vote 10.		
Ross D Conrad .....		140
Melvin Tanner .....	PC 1974-4/1946, September 3, 1974 .....	119
Sundry claims each under \$100, charged to Vote 10 .....		94
		<u>1,318</u>
<b>AIR TRANSPORTATION PROGRAM</b>		
Payment to the Superannuation Account on behalf of A H Paterson charged to Vote 20 .....	PC 1976-6/1329, June 1, 1976 .....	21,279
Payment to J T Keenan who resigned from his appointment as commissioner of the public inquiry to investigate the safety implications of Bilingual Air Traffic Control in the Province of Quebec, charged to Vote 20 .....	PC 1976-3134, December 16, 1976 .....	10,000
		<u>31,279</u>
<b>SURFACE TRANSPORTATION PROGRAM</b>		
Sundry payments under \$100 .....		28
		<u>32,625</u>

## FEDERAL COURT AWARDS

Particulars and Payee	Authority	Amount \$
<b>AGRICULTURE</b>		
<b>HEALTH OF ANIMALS PROGRAM</b>		
Settlement of a claim for compensation for animals slaughtered under the Animal Contagious Diseases Act, December 6, 1976, at Vancouver, British Columbia.		
Val Haynes Estates .....	Federal Court Judgement P-6-76 .....	10,435
Settlement of a claim for compensation for animals slaughtered under the Animal Contagious Diseases Act, July 14, 1976, at Vancouver, British Columbia.		
Leonard A. Lusk .....	Federal Court Judgement P-1-76 .....	10,000
Settlement of a claim for compensation for animals slaughtered under the Animal Contagious Diseases Act, May 19, 1976, at Edmonton, Alberta.		
Richard Pahl .....	Federal Court Judgement P-3-75 .....	10,857
		<u>31,292</u>
<b>FINANCE</b>		
Award of costs incurred by counsel in the Canadian Pittsburgh Industries Ltd and Pilkington Brothers (Canada) Ltd appeal in respect of the 1970 Anti-Dumping Tribunal finding on import of sheet glass.		
Smith, Lyons, Torrance, Stevenson & Mayer, Barristers and Solicitors .....	Federal Court Award T-1216-72 .....	1,622
	A-174-72 .....	1,039
		<u>2,661</u>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>		
Details are shown under Damage claims (11 awards) .....		7,583
<b>NATIONAL DEFENCE</b>		
These payments were charged to Statutory Vote		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by K R Fitzpatrick which caused injuries to Infant Steven Earl Fitzpatrick.		
Accountant of the Supreme Court of Ontario .....	Federal Court Judgment T-1478-76, November 10, 1976 .....	200
Settlement of costs of Official Guardian as a result of injuries sustained by Infant Steven Earl Fitzpatrick.		
Official Guardian .....	Federal Court Judgment T-1478-76, November 10, 1976 .....	40
Settlement of legal costs in connection with Federal Court Award No T-1478-76, dated November 10, 1976.		
Mark Scharf in Trust .....	Federal Court Judgment T-1478-76, November 10, 1976 .....	100
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Christine Gauthier.		
La Compagnie d'Assurance Canadienne Nationale .....	Provincial Court Judgment 650-32-00870-761, June 29, 1976 .....	214
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier Quebec when a grenade exploded re: Réal Dion.		
Coutu Pierre in Trust .....	Confession of Judgment T-1160-75, August 17, 1976 .....	2,650
Payment of Legal costs in connection with Judgment T-1160-75, dated August 17, 1976.		
Coutu Pierre .....	Confession of Judgment T-1160-75, August 17, 1976 .....	600
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Gauthier Christine .....	Provincial Court Judgment 650-32-00870-761, June 29, 1976 .....	260
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier Quebec when a grenade exploded.		
De Maura Miguel .....	Confession of Judgment T-1389-75, August 13, 1976 .....	18,950

**FEDERAL COURT AWARDS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>NATIONAL DEFENCE—Concluded</b>		
Payment of legal costs in connection with Judgment T-1389-75, dated August 13, 1976.		
Bernatchez Gaston .....	Confession of Judgment T-1389-75, August 13, 1976 .....	900
Settlement of a claim as a result of injuries sustained in a fall at Sault-Ste-Marie Armoury.		
Kaldma Vaino .....	Federal Court Judgment T-3397-74, September 27, 1976 ....	8,657
Payment of legal costs in connection with Judgment T-3397-74, dated September 27, 1976.		
Kaldma Vaino .....	Federal Court Judgment T-3397-74, September 27, 1976 ....	342
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by V Jerome.		
Parlee Irving Henning Mustard and Rodney .....	Federal Court Judgment December 10, 1976 .....	821
Payment of legal cost in connection with Federal Court Judgment, dated December 10, 1976 re: V Jerome.		
Parlee Irving Henning Mustard and Rodney .....	Federal Court Judgment December 10, 1976 .....	50
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier Quebec when a grenade exploded.		
Bless Stephen .....	Confession of Judgment T-2513-75, August 5, 1976 .....	36,560
Payment of legal costs in connection with Judgment T-2513-75, dated August 5, 1976.		
Bless Stephen .....	Confession of Judgment T-2513-75, August 5, 1976 .....	2,000
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in the death of Christian Martineau.		
Thibaudeau Lesage Thibaudeau and Nepveu in Trust .....	Federal Court Appeal A-624-75, June 21, 1976 .....	13,921
Payment of legal costs in connection with Judgment A-624-75, dated June 21, 1976, re: Christian Martineau.		
Thibaudeau Lesage Thibaudeau and Nepveu .....	Federal Court Appeal A-624-75, June 21, 1976 .....	1,500
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in the death of Michel Roberge.		
Thibaudeau Lesage Thibaudeau and Nepveu in Trust .....	Federal Court Appeal A-624-75, June 21, 1976 .....	12,987
Payment of legal costs in connection with Judgment A-624-75, dated June 21, 1976, re: Michel Roberge.		
Thibaudeau Lesage Thibaudeau and Nepveu .....	Federal Court Appeal A-624-75, June 21, 1976 .....	500
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in the death of Bernard Samson.		
Thibaudeau Lesage Thibaudeau and Nepveu in Trust .....	Federal Court Appeal A-624-75, June 21, 1976 .....	13,586
Payment of legal costs in connection with Judgment A-624-75, dated June 21, 1976, re: Bernard Samson.		
Thibaudeau Lesage Thibaudeau and Nepveu .....	Federal Court Appeal A-624-75, June 21, 1976 .....	500
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in the death of Alain Joly.		
Thibaudeau Lesage Thibaudeau and Nepveu in Trust .....	Federal Court Appeal A-624-75, June 21, 1976 .....	13,332
Payment of Legal Costs in connection with Judgment A-624-75, dated June 21, 1976, re: Alain Joly.		
Thibaudeau Lesage Thibaudeau and Nepveu .....	Federal Court Appeal A-624-75, June 21, 1976 .....	500
		129,170

**NATIONAL REVENUE****Taxation**

Federal Court costs awarded to taxpayers

Alroy Industries Limited .....	Federal Court Award .....	975
Atkins Robert B. ....	Federal Court Award .....	1,360
Ball Brothers Limited .....	Federal Court Award .....	1,114
Beauchesnes Léo Incorporé .....	Federal Court Award .....	715
Bethlehem Copper Corporation .....	Federal Court Award .....	7,371
Bossin Sydney .....	Federal Court Award .....	729
Brewster Nathaniel C and Labbett John C .....	Federal Court Award .....	4,795
Calfonta Investments Limited .....	Federal Court Award .....	177
Clemow Realty Limited .....	Federal Court Award .....	785
Courrier M H Incorporé .....	Federal Court Award .....	952
Creamer Leroy R .....	Federal Court Award .....	3,691
Cumming Irene M. ....	Federal Court Award .....	1,500
Darke Kenneth H .....	Federal Court Award .....	287
Deimert Ervin E .....	Federal Court Award .....	990

**FEDERAL COURT AWARDS—Continued**

Particulars and Payee	Authority	Amount
		\$
<b>NATIONAL REVENUE—Concluded</b>		
<b>Taxation—Concluded</b>		
Edenbridge Plaza Limited .....	Federal Court Award .....	127
ESG Holdings Limited .....	Federal Court Award .....	816
Excelsior Investments Limited .....	Federal Court Award .....	342
Fifty Eccleston Drive Limited .....	Federal Court Award .....	127
Frappier Margaret Ann .....	Federal Court Award .....	677
Gordon John Limited .....	Federal Court Award .....	220
Goyer Felix (Estate of) .....	Federal Court Award .....	1,225
Griffiths H Company Limited .....	Federal Court Award .....	1,579
Hofer John K .....	Federal Court Award .....	592
International Evangelical Centre of Metropolitan Toronto .....	Federal Court Award .....	222
International Nickel Company of Canada .....	Federal Court Award .....	18,150
Jachimowicz Stefan .....	Federal Court Award .....	1,683
Kimmel Daniel .....	Federal Court Award .....	637
KJD Holdings Limited .....	Federal Court Award .....	250
Koffler Stores Limited .....	Federal Court Award .....	1,302
Lake Superior Cablevision Limited .....	Federal Court Award .....	150
LDG Products Incorporated .....	Federal Court Award .....	2,057
Maple Leaf Mills .....	Federal Court Award .....	7,919
Maureen Holdings Incorporated .....	Federal Court Award .....	538
Miller Harry A (Estate of) .....	Federal Court Award .....	1,598
Moulton Cyrus J Limited .....	Federal Court Award .....	1,174
MRT Investments Limited .....	Federal Court Award .....	816
Phaff Reginald I .....	Federal Court Award .....	590
Plan A Leasing Limited .....	Federal Court Award .....	752
Plan B Leasing Limited .....	Federal Court Award .....	177
Plan C Leasing Limited .....	Federal Court Award .....	177
Rabinovitch Jack .....	Federal Court Award .....	372
Reynolds Patrick M .....	Federal Court Award .....	6,018
Rockmore Investments Limited .....	Federal Court Award .....	816
Rodney Ruben A .....	Federal Court Award .....	420
Specht Charles A .....	Federal Court Award .....	1,933
Strathearn Holdings .....	Federal Court Award .....	177
The Highway Paving Company Limited/Francon Limited .....	Federal Court Award .....	2,404
Tschetter Peter S .....	Federal Court Award .....	592
Walls Alger F .....	Federal Court Award .....	575
Wipf Jacob K .....	Federal Court Award .....	1,184
Wurz John K .....	Federal Court Award .....	9,050
		92,879

**POST OFFICE**

Robbery with violence of deliveries carried by Bimbex for the Post Office department on October 1972.		
Total losses .....	\$59,604	
Bimbex, ordered to pay cost .....	\$34,099	
Losses submitted by the Department .....	25,505	Superior Court Judgment .....
Details of the awards are reported in the statement of Damage Claims of this section (2 awards—\$31,214 and \$19,915) .....		Federal Court Judgment .....
		51,129
		76,634

**PUBLIC WORKS**

Award in settlement of an accident at the Post Office, Loretteville, Québec		
Mrs. Jeannine Alexandra Poulin .....	Federal Court Award T-3374-75, September 25, 1975 .....	200
Award in settlement of a judgement for costs in the case concerning Copeland vs The Queen		
Cooligan, Ryan, McNeely & Montague, in trust .....	Federal Court Award T-4362-74, May 12, 1976 .....	810
Award in settlement of additional expropriation costs at 32 Burndale Avenue, Willowdale, Ontario		
Arthur Henry Edwards, Verna Rita Edwards .....	Federal Court Award T-3473-74, July 7, 1975 .....	19,130

**FEDERAL COURT AWARDS—Concluded**

Particulars and Payee	Authority	Amount
		\$
<b>PUBLIC WORKS—Concluded</b>		
Award in settlement of additional legal costs for expropriation at 32 Burndale Avenue, Willowdale, Ontario		
McKeown, Yoerger, Spearing and Champlin .....	Federal Court Award T-3473-74, July 7, 1975 .....	8,500
		<u>28,640</u>
<b>REGIONAL ECONOMIC EXPANSION</b>		
Settlement of legal costs in connection with Federal Court Judgement A-762-76 dated January 20, 1977		
Mario Carota .....	Federal Court Judgement A-762-76, January 20, 1977 .....	300
<b>SOLICITOR GENERAL</b>		
<b>Correctional Services</b>		
Settlement of legal costs in an appeal against revocation of parole.		
Gowling & Henderson .....		870
Walsh, Micay & Company .....	Department of Justice 240224, March 15, 1976 .....	1,686
Details of other awards are reported in the statement of Damage		
Claims of this section .....		15,741
		<u>18,297</u>
<b>Royal Canadian Mounted Police</b>		
Details of the awards are reported in the statement of Damage Claims		
of this section .....		405,657
		<u>423,954</u>
<b>TRANSPORT</b>		
<b>AIR TRANSPORTATION PROGRAM</b>		
Details as shown under "Damage Claims" .....		2,751,141
Settlement of claims for expropriation of land at Calgary.		
R Nissen .....		528,357
C D O'Brien .....		23,560
		<u>3,303,058</u>



## NUGATORY PAYMENTS

Particulars and Payee	Authority	Amount
		\$
<b>AGRICULTURE</b>		
<b>CANADIAN GRAIN COMMISSION</b>		
Payment to Canadian Wheat Board for losses on incorrect shipments of grain made by Canadian Government Elevators from elevator at Moose Jaw, Saskatchewan, charged to Vote 40		
Canadian Wheat Board	TB 743721	23,141
<b>COMMUNICATIONS</b>		
Payment for personal losses incurred as a result of information given to him prior to his employment, charged to Vote 1.		
E R Statham	Departmental	2,500
<b>ENERGY, MINES AND RESOURCES</b>		
Sundry payments under \$100		89
<b>EXTERNAL AFFAIRS</b>		
Compensation for loss of salary which would normally have been paid for the period covering March to July 1976 to Locally Engaged Staff of the Canadian Embassy, Beirut who were prevented by abnormal conditions in that country from reporting for duty.		
21 Locally Engaged Employees	TB 743960 July 7, 1976	62,514
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>		
Out of court settlement due to an eviction from an agricultural lease after the crop was planted		
Deptuch Peter, Rostern Sask.	Justice ruling	3,952
<b>INDUSTRY, TRADE AND COMMERCE</b>		
<b>TRADE INDUSTRIAL PROGRAM</b>		
Payment to cover late cancellation of room reservations re: Automechanika "76", Frankfurt, West Germany Hotel An Der Messe	Departmental	885
<b>POST OFFICE</b>		
Anti-Discrimination complaint settlement, Mr B Malik	Deputy Postmaster General	422
<b>PUBLIC WORKS</b>		
Payment of a claim as a result of termination of a lease at Amherstview, Ontario, due to the transfer of operations by Post Office to new facilities at Collins Bay, Ontario, charged to Vote 10.		
J Earl McEwen Ltd	TB744445, July 26, 1976	1,000
Payment of a claim as a result of termination of a lease at 201 Robert Street, Hamilton, Ontario due to inadequate facilities for parcel processing. Post Office combined the latter operation with the mail transportation function at 118 Market Street, Hamilton, Ontario, charged to Vote 10.		
Harold V Bordonaro		
Allan Vertlick		
Daniel Vertlick	TB744870, August 20, 1976	23,500
Payment of a claim for work allegedly not performed within the scope of the contract, charged to Vote 10.		
Drebin, Winch	Justice Department	941
Payment of interest on acquisition of land for the Government of Canada Building, Calgary, Alberta, charged to Vote 15.		
Dominion Drive-Ur Self		2,294
L K Brown		884
L Cohen and R Jacobson		1,149
I M Rintoul and Chetter and Co		181
J Gaze and Messrs Warren Raymaker and Stewart	Justice Department	629
Payment of compensation to Young Men's Christian Association of Greater Vancouver for early termination of lease, charged to Vote 10.		
YMCA	TB745005	15,635

NUGATORY PAYMENTS—*Concluded*

Particulars and Payee	Authority	Amount
		\$
<b>PUBLIC WORKS—<i>Concluded</i></b>		
Payment of compensation to Duncan Financial Centre Ltd. of Duncan BC for early termination of lease, charged to Vote 10.		
Duncan Financial Centre Ltd .....	TB743597 .....	1,849
		48,062
<b>SECRETARY OF STATE</b>		
<b>National Film Board</b>		
Reimbursement to Lord Radio Service Inc. for the loss of a radio-tele- phone rented during production of the Olympic film.....		
	Departmental.....	1,000
<b>TRANSPORT</b>		
<b>MARINE TRANSPORTATION PROGRAM</b>		
Payment of a claim for cancellation charges, charged to Vote 15.		
Phillips Cables Limited.....		381
Payment of a claim for re-stocking charges, charged to Vote 10.		
Vapour Canada Limited .....		338
		719



# SECTION 34

1976-77

## **Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Provinces**

### **CONTENTS**

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Miscellaneous Payments by Provinces . . . . .	34.2
Federal-Provincial Shared-Cost Programs by Provinces . . . .	34.84

## MISCELLANEOUS PAYMENTS BY PROVINCES

### FINANCE

#### SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.

*Subsidies to provinces (British North America Act 1867 to 1952 and other statutory authority)*

Subsidies ..... (10) 33,807,694

Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 2 to this section.

*Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act 1967, c. 89, 1967 and the Federal-Provincial Fiscal Arrangements Act 1972, c. 8, 1972*

Payments ..... (10) 3,040,332,487

Under the provisions of the Federal-Provincial Arrangements Act, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial tax revenue guarantee, and 20% of the federal tax under Part IX of the Income Tax Act.

For the fiscal period 1972-77, the federal government undertook to pay equalization to all provinces that have an overall fiscal capacity deficiency (i.e., the revenue base applicable to each province for each revenue source is less overall than their share of the population). The equalization payable to such provinces is the sum of the amounts derived by multiplying for each revenue source the revenue of all provinces for that source by the aforementioned fiscal capacity indices appropriate to each revenue source. The federal government undertook for the same period to stabilize net general revenues of each province at 100% of their yield for the previous year; to pay those provinces whose income tax law and rates were converted to conform to the new federal income tax structure adopted as of January 1, 1972 the amount of any revenue loss suffered by such conversion, and 20% of the federal Part IX tax on the post-tax reform distribution by corporations of income accumulated prior to tax reform.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

*Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, c. 54, 1964-65, and the Federal-Provincial Fiscal Revision Act, c. 26, 1964*

Hospital Insurance and Diagnostic Services Act ..... -16,066,958

Special welfare program comprising the Blind Persons Act, Disabled Persons Act, Unemployment Assistance Act and Canada Assistance Plan ..... 389,530,584

Youth Allowances ..... -130,315,289

Expenditures ..... 243,148,337

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that

is participating in a program enumerated in schedule 1 of the Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province the appropriate Minister and the Minister of Finance, with the approval of the Governor-in-Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province an operating cost adjustment payment computed in accordance with section 7 in respect of a year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement for the current fiscal year.

The Federal-Provincial Fiscal Revision Act, 1964, c. 26, section 6, amended the Youth Allowances Act to provide that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec being the only province providing schooling allowances in 1964, was the only province accorded a tax abatement in lieu of federal youth allowances being paid its 16 and 17 year olds. On the federal family allowances program being extended as of January 1, 1974 to embrace 16 and 17 years. Quebec discontinued its schooling allowance program and the full value of the tax abatement associated with the latter program is recovered from that province.

An amount of \$114,678,111 was recovered by an equivalent deduction from monies payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act and the Established Programs (Interim Arrangements) Act, as provided under the Federal-Provincial Fiscal Revision Act 1964 as amended by section 7 of the Statutes of Canada 1973-74, c. 45.

Total Statutory ..... 3,317,288,518



**FINANCE—Continued****SUBSIDIES AND OTHER PAYMENTS TO PROVINCES—Concluded**

**Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority—Concluded**

Province	Subsidies	Fiscal Arrangements	Established Programs (Interim Arrangements) and Revisions	Total
Newfoundland .....	9,707,683	242,187,827		251,895,510
Nova Scotia .....	2,173,939	308,559,183		310,733,122
Prince Edward Island .....	658,982	63,955,626		64,614,608
New Brunswick .....	1,774,111	232,633,036		234,407,147
Quebec .....	4,484,119	1,409,466,950	243,148,337*	1,657,099,406
Ontario .....	5,504,278	382,169,837		387,674,115
Manitoba .....	2,155,584	213,791,832		215,947,416
Saskatchewan .....	2,100,175	-13,146,497		-11,046,322
Alberta .....	3,131,975	77,061,778		80,193,753
British Columbia .....	2,116,848	123,652,915		125,769,763
	\$33,807,694	\$ 3,040,332,487	\$ 243,148,337	\$ 3,317,288,518

\*Payments reduced by \$130,315,289 recoverable under Federal-Provincial Fiscal Revision Act 1964, Youth Allowances Act.

**Payments to provinces under the Public Utilities Income Tax Transfer Act, c.43 Statutes of 1966-67. (10) 38,700,689**

These payments represent the final adjustments for 95% of the federal Income Tax paid by electric, gas and steam utilities on their sales to the Public for the 1974 taxation year and interim payments on account of the federal income tax payable by such corporations for their 1975 and 1976 taxation years.

Details of payments by provinces and territories follow:

Provinces and Territories	Amount
Newfoundland .....	2,316,666
Nova Scotia .....	
Prince Edward Island .....	309,976
New Brunswick .....	
Quebec .....	2,022,440
Ontario .....	4,708,294
Manitoba .....	1,372,661
Saskatchewan .....	43,629
Alberta .....	25,535,519
British Columbia .....	2,189,892
Northwest Territories .....	71,644
Yukon Territory .....	129,968
	\$38,700,689

**FINANCE—Continued****SUBSIDIES TO PROVINCES  
FOR THE YEAR ENDED MARCH 31, 1977***Province of Newfoundland*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000) .....	190,000
Grant of 80 cents per head on a population of 522,104 (census 1971) .....	417,683
Additional annual subsidy:	
Chap. 1, Statutes of 1949 .....	1,100,000
Chap. 21, Statutes of 1966-67 .....	8,000,000
	<u>\$ 9,707,683</u>

*Province of Nova Scotia*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000) .....	190,000
Grant of 80 cents per head on a population of 788,960 (census 1971) .....	631,168
Additional annual subsidy, Chap. 14, Statutes of 1942 .....	1,300,000
Interest for one year at 5 per cent per annum on debt allowance of \$1,055,411 .....	52,771
	<u>\$ 2,173,939</u>

*Province of Prince Edward Island*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population under 150,000) .....	100,000
Grant of 80 cents per head on a population of 111,641 (census 1971) .....	89,313
Grant in lieu of public lands less interest on land account .....	5,880
Subsidy in settlement of steamship service claims .....	30,000
Additional annual subsidies and grants—	
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927 .....	20,000
Chap. 42, Statutes of 1912 .....	100,000
Chap. 14, Statutes of 1942 .....	275,000
Interest for one year at 5 per cent per annum on debt allowance of \$775,792 .....	38,789
	<u>\$ 658,982</u>

*Province of New Brunswick*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000) .....	190,000
Grant of 80 cents per head on a population of 634,557 (census 1971) .....	507,646
Subsidy in lieu of export duty on lumber .....	150,000
Additional annual subsidy, Chap. 14, Statutes 1942 .....	900,000
Interest for one year at 5 per cent per annum on debt allowance of \$529,299 .....	26,465
	<u>\$ 1,774,111</u>

*Province of Quebec*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000) .....	240,000
Grant of 80 cents per head on a population of 2,500,000 .....	2,000,000
Grant of 60 cents per head on the balance of population 3,527,764 (census 1971) .....	2,116,658
Interest for one year at 5 per cent per annum on debt allowance of \$2,549,213 .....	127,461
	<u>\$ 4,484,119</u>

*Province of Ontario*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000) .....	240,000
Grant of 80 cents per head on a population of 2,500,000 .....	2,000,000
Grant of 60 cents per head on the balance of population 5,203,106 (census 1971) .....	3,121,863
Interest for one year at 5 per cent per annum on debt allowance of \$2,848,289 .....	142,415
	<u>\$ 5,504,278</u>

*Province of Manitoba*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000) .....	220,000
Grant of 80 cents per head on a population of 1,005,000 (intercensal estimate January 1, 1974) .....	804,000
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000 .....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$7,631,683 .....	381,584
	<u>\$ 2,155,584</u>

*Province of Saskatchewan*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000) .....	220,000
Grant of 80 cents per head on a population of 906,000 (intercensal estimate of January 1, 1974) .....	724,800
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000 .....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,017,500 .....	405,375
	<u>\$ 2,100,175</u>

*Province of Alberta*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000) .....	240,000
Grant of 80 cents per head on a population of 1,702,000 (intercensal estimate of January 1, 1974) .....	1,361,600
Annual subsidy in lieu of public lands on a population in excess of 1,200,000 .....	1,125,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500 .....	405,375
	<u>\$ 3,131,975</u>

*Province of British Columbia*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000) .....	240,000
Grant of 80 cents per head on a population of 2,184,621 (census 1971) .....	1,747,697
Subsidy in lieu of public lands .....	100,000
Interest for one year at 5 per cent per annum on debt allowance of \$583,021 .....	29,151
	<u>\$ 2,116,848</u>

**FINANCE—Continued**

SUBSIDY PAYMENTS FROM JULY 1, 1867  
TO CLOSE OF THE YEAR ENDED MARCH 31, 1977

Province	Allowances For Government	Allowances Per Head Of Population	Special Grants	Interest On Debt Allowances	Total
Newfoundland .....	5,245,000	9,645,247	111,775,000		126,665,247
Nova Scotia .....	15,700,000	45,631,381	39,826,980	5,451,846	106,610,207
Prince Edward Island .....	8,020,000	8,990,021	19,617,142	4,232,011	40,859,174
New Brunswick .....	15,060,000	35,678,247	43,230,000	2,535,629	96,503,876
Quebec .....	19,600,000	213,583,988		10,677,605	243,861,593
Ontario .....	20,000,000	253,450,964		11,009,937	284,460,901
Manitoba .....	15,610,000	45,770,312	48,019,232	29,758,735	139,158,279
Saskatchewan .....	14,956,666	46,359,080	57,312,500	29,187,000	147,815,246
Alberta .....	14,501,666	51,006,282	59,125,000	29,187,000	153,819,948
British Columbia .....	15,700,000	55,448,650	11,600,000	3,099,794	85,848,444
	\$ 144,393,332	\$ 765,564,172	\$ 390,505,854	\$ 125,139,557	\$1,425,602,915

Note: The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, payment of the transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

**MUNICIPAL GRANTS**

<i>Newfoundland</i>		<i>Nova Scotia—Concluded</i>	
Corner Brook, (City) .....	25,000	Truro, (Town) .....	34,103
Gander, (Town) .....	75,000	West Hants, (District) .....	20,720
Happy Valley-Goose Bay, (School Tax Authority) .....	150,000	Windsor, (Town) .....	7,195
Port au Port, (School Tax Authority) .....	8,514	Yarmouth, (District) .....	12,605
St. John's, (City) .....	314,142	Grants under \$5,000 (19) .....	46,396
St. John's, (School Tax Authority) .....	50,000		5,008,572
Stephenville, (Town) .....	21,324		
Grants under \$5,000 (13) .....	17,661		
	661,641	<i>New Brunswick</i>	
<i>Prince Edward Island</i>		Payments to province on behalf of New Brunswick municipali- ties in respect of tax years 1974, 1975 and 1976 .....	1,388,853
Payments to province on behalf of Prince Edward Island munic- ipalities in respect of tax years 1975 and 1976 .....	152,500		
<i>Nova Scotia</i>		<i>Quebec</i>	
Amherst, (Town) .....	65,213	Acton Vale, (School Commission) .....	5,630
Annapolis Royal, (Town) .....	5,465	Amos, (Town) .....	6,598
Antigonish, (Town) .....	25,846	Ancienne-Lorette, (School Commission) .....	75,422
Antigonish, (County) .....	6,142	Arvida, (School Commission) .....	5,760
Argyle, (District) .....	5,773	Bagotville, (Parish) .....	5,493
Bridgewater, (Town) .....	8,483	Baie-Comeau, (Town) .....	9,585
Cape Breton, (County) .....	118,111	Beauharnois, (City) .....	8,402
Cumberland, (County) .....	25,308	Beauharnois, (School Commission) .....	5,097
Dartmouth, (City) .....	650,000	Belœil, (Town) .....	10,234
Digby, (Town) .....	16,478	Berthierville, (Town) .....	5,056
Glace Bay, (Town) .....	69,585	Blainville, (Town) .....	27,504
Guysborough, (District) .....	11,230	Cap-de-la-Madeleine, (City) .....	5,662
Halifax, (City) .....	3,000,000	Chambly, (City) .....	13,593
Halifax, (County) .....	16,825	Champlain, (School Commission) .....	11,173
Inverness, (County) .....	17,000	Chandler, (Town) .....	12,219
Kentville, (Town) .....	51,296	Chibougamau, (Town) .....	19,801
Kings' (County) .....	94,610	Chicoutimi, (City) .....	20,597
Liverpool, (Town) .....	14,454	Chicoutimi, (School Commission) .....	16,781
Louisbourg, (Town) .....	11,120	Chomedey de Laval, (School Commission) .....	12,999
Lunenburg, (Town) .....	11,933	Côte-St-Luc, (City) .....	47,851
Middleton, (Town) .....	8,010	Cowansville, (Town) .....	147,014
New Glasgow, (Town) .....	35,947	Davignon, (School Commission) .....	83,541
New Waterford, (Town) .....	9,363	Des Rivières, (School Commission) .....	14,087
North Sydney, (Town) .....	44,212	Dolbeau, (Town) .....	10,382
Pictou, (Town) .....	15,287	Dorval, (City) .....	2,571,747
Pictou, (County) .....	6,451	Drummondville, (City) .....	16,125
Port Hawkesbury, (Town) .....	13,017	Drummondville, (School Commission) .....	19,040
Richmond, (County) .....	15,374	Farnham, (City) .....	24,873
Shelburne, (Town) .....	10,125	Gaspé, (Town) .....	5,299
Shelburne, (District) .....	9,797	Granby, (City) .....	24,506
Springhill, (Town) .....	281,199	Grand'Mère, (City) .....	11,843
Sydney, (City) .....	203,514	Grand'Mère, (School Commission) .....	9,173
Sydney Mines, (Town) .....	10,385	Greater Hull, (School Commission) .....	57,000
		Greater Québec, (School Commission) .....	6,479

**FINANCE—Continued****MUNICIPAL GRANTS—Continued****Quebec—Continued**

Greater Seven Islands, (School Commission)	6,515
Hauterive, (Town)	6,032
Hull, (City)	685,000
Iles, (School Commission)	6,025
Joliette, (City)	11,969
Jonquière, (City)	25,132
Jonquière, (School Commission)	7,998
Kirkland, (Town)	84,830
Lachine, (City)	33,401
Lachute, (City)	5,515
Lac-Mégantic, (School Commission)	5,375
Lac-St-Pierre, (School Commission)	13,336
Lac-Témiscamingue, (School Commission)	7,847
La Mitis, (School Commission)	6,963
L'Annonciation, (Parish)	17,647
La Pocatière, (School Commission)	7,256
La Salle, (City)	191,536
La Tuque, (Town)	8,558
Laurentides, (School Commission)	8,409
Lauzon, (City)	16,824
Laval, (City)	471,060
Laval, (School Commission)	17,674
Le Gardeur, (School Commission)	5,428
Les-Deux-Rives, (School Commission)	5,094
Lévis, (City)	20,513
Longueuil, (City)	83,169
Magog, (City)	6,928
Manicouagan, (School Commission)	43,364
Maniwaki, (Town)	6,660
Matane, (Town)	5,217
Matane, (School Commission)	7,854
Mirabel, (Town)	350,000
Moisie, (Municipality without designation)	13,670
Mont-Fort, (School Commission)	24,270
Montmagny, (City)	17,567
Montmagny, (School Commission)	6,577
Montréal, (City)	4,701,490
Montréal-Nord, (City)	13,514
Mount Royal, (Town)	12,073
Nicolet, (Town)	5,012
Oka, (Municipality without designation)	90,866
Pointe-Lévy, (School Commission)	39,400
Port-Alfred, (School Commission)	6,051
Québec, (City)	1,336,433
Rimouski, (City)	18,303
Rochval, (School Commission)	8,030
Roxboro, (Town)	13,330
St-Adolphe-d'Howard, (Municipality without designation)	10,467
St-Agathe-des-Monts, (Town)	16,092
St-Anne-de-Bellevue, (Town)	525,000
St-Anne-des-Plaines, (Parish)	43,202
St-Eustache, (Town)	7,839
St-Expéry, (School Commission)	31,780
St-Foy, (City)	230,000
St-Foy, (School Commission)	125,515
St-Gabriel-de-Valcartier, (Municipality without designation)	11,396
St-Hubert, (Town)	278,353
St-Hyacinthe, (City)	18,848
St-Hyacinthe, (School Commission)	12,775
St-Jean, (City)	200,000
St-Jérôme, (City)	21,542
St-Jérôme, (School Commission)	600,000
St-Laurent, (City)	1,500,000
St-Louis-de-Terrebonne, (Parish)	5,356
St-Pierre, (Town)	16,294
St-Thérèse, (City)	9,581
Salaberry-de-Valleyfield, (City)	8,225
Schefferville, (City)	17,988
Schefferville, (School Commission)	19,895
Senneterre, (Town)	13,149
Sennerville, (Village)	26,365
Sept-Iles, (City)	32,000
Sept-Iles, (School Commission)	26,643
Shannon, (Municipality without designation)	10,698
Shawinigan, (City)	10,000
Shawinigan, (School Commission)	11,783
Sherbrooke, (City)	80,000
Sherbrooke, (School Commission)	23,156
Sorel, (School Commission)	30,076

**Quebec—Concluded**

Thetford Mines, (School Commission)	6,430
Tracadèche, (School Commission)	13,669
Trois-Rivières, (City)	57,043
Val-Bélair, (Town)	14,838
Val d'Or, (Town)	28,659
Val d'Or, (School Commission)	32,457
Verdun, (City)	33,099
Victoriaville, (Town)	8,528
Westmount, (City)	547,699
Grants under \$5,000 (498)	362,551
	16,891,272

**Ontario**

Ajax, (Town)	7,956
Amherstburg, (Town)	20,489
Arnprior, (Town)	20,687
Aurora, (Town)	10,734
Balmertown, (Improvement District)	5,362
Barrie, (City)	30,848
Belleville, (City)	162,983
Bosanquet, (Township)	12,626
Bracebridge, (Town)	7,507
Brampton, (City)	22,210
Brantford, (City)	78,396
Brighton, (Township)	145,785
Brockville, (City)	29,647
Burlington, (City)	257,191
Campbellford, (Town)	11,985
Carleton Place, (Town)	7,807
Chatham, (City)	59,498
Clinton, (Town)	5,529
Cobourg, (Town)	20,833
Cochrane, (Town)	6,051
Colborne, (Village)	5,310
Colchester South, (Township)	62,357
Collingwood, (Town)	15,484
Cornwall, (Town)	112,352
Delhi, (Township)	6,904
Dryden, (Town)	9,162
Dundas, (Town)	6,260
Dunnville, (Town)	5,672
East York, (Borough)	5,807
Elliot Lake, (Town)	10,768
Ernestown, (Township)	169,604
Essa, (Township)	145,077
Etobicoke, (Borough)	100,974
Fenelon Falls, (Village)	7,827
Fort Erie, (Town)	17,970
Fort Frances, (Town)	16,317
Frankford, (Village)	5,894
Ganaoche, (Town)	13,531
Geraldton, (Town)	10,478
Gloucester, (Township)	638,888
Goderich, (Town)	12,150
Goulbourn, (Township)	5,503
Grand Bend, (Village)	6,937
Gravenhurst, (Town)	29,780
Grimby, (Town)	13,502
Guelph, (City)	90,545
Haldimand, (Town)	6,820
Halton Hills, (Town)	13,324
Hamilton, (City)	555,356
Hawkesbury, (Town)	9,886
Hearst, (Town)	10,829
Huntsville, (Town)	5,628
Ingersoll, (Town)	8,550
Jaffray & Melick, (Township)	6,856
Kincardine, (Town)	5,253
Kingston, (City)	551,729
Kingston, (Township)	193,770
Kitchener, (City)	110,000
Lakefield, (Village)	5,436
Leamington, (Town)	17,226
Lincoln, (Town)	44,139
Lindsay, (Town)	16,925
Little Current, (Town)	6,117
London, (City)	1,171,357
Marathon, (Township)	6,774
March, (Township)	20,057



**FINANCE—Continued****MUNICIPAL GRANTS—Continued****Ontario—Continued**

Markham, (Town)	37,918
McNab, (Township)	19,757
Midland, (Town)	8,850
Mississauga, (City)	2,171,210
Murray, (Township)	7,740
Napance, (Town)	11,980
Nepean, (Township)	1,000,000
Newcastle, (Town)	15,313
New Liskeard, (Town)	8,508
Newmarket, (Town)	7,543
Niagara Falls, (City)	56,785
Niagara-on-the-Lake, (Town)	8,872
North Bay, (City)	100,000
North York, (Borough)	1,982,615
Oakville, (Town)	68,512
Orangeville, (Town)	5,746
Orillia, (City)	23,127
Oshawa, (City)	103,921
Ottawa, (City)	23,387,865
Ottawa-Carleton, (Regional Municipality)	262,210
Owen Sound, (City)	52,209
Oxford-on-Rideau, (Township)	7,169
Paris, (Town)	5,582
Parry Sound, (Town)	14,246
Pembroke, (City)	39,806
Perth, (Town)	8,633
Petawawa, (Village)	72,685
Petawawa, (Township)	115,985
Peterborough, (City)	197,856
Pickering, (Town)	129,622
Pictou, (Town)	5,262
Pittsburgh, (Township)	288,086
Port Colborne, (City)	15,690
Port Hope, (Town)	9,804
Prescott, (Town)	30,360
Ramsay, (Township)	7,482
Renfrew, (Town)	12,049
Richmond Hill, (Town)	9,497
Rockcliffe Park, (Village)	8,494
Rolph, Buchanan, Wylie & McKay, (Township)	34,495
St. Catharines, (City)	210,030
St. Marys, (Town)	5,817
St. Thomas, (City)	46,515
St. Vincent, (Township)	39,780
Sandwich South, (Township)	51,608
Sarnia, (City)	126,324
Sault Ste. Marie, (City)	100,507
Scarborough, (Borough)	225,608
Sidney, (Township)	68,192
Simcoe, (Town)	32,688
Sioux Lookout, (Town)	10,161
Smiths Falls, (Town)	24,446
Stoney Creek, (Town)	6,457
Stratford, (City)	50,162
Strathroy, (Town)	5,573
Sturgeon Falls, (Town)	5,545
Sudbury, (City)	153,999
Sunnidale, (Township)	10,414
Thorold, (City)	13,275
Thunder Bay, (City)	235,000
Timmins, (City)	52,035
Toronto, (City)	3,924,981
Toronto, (Township)	37,327
Trenton, (Town)	19,424
Uxbridge, (Village)	5,027
Twice, (Township)	16,910
Vanier, (City)	33,319
Vaughan, (Town)	24,292
Walkerton, (Town)	16,536
Wallaceburg, (Town)	15,794
Waterloo, (City)	16,653
Welland, (City)	421,598
West Carleton, (Township)	13,500
West Nissouri, (Township)	35,448
Whitby, (Town)	9,450
Whitchurch-Stouffville, (Town)	12,552
Wilmot, (Township)	5,566
Windsor, (City)	388,117
Woodstock, (City)	23,996

**Ontario—Concluded**

York, (Borough)	63,438
Grants under \$5,000 (268)	414,882
	42,541,639

<b>Manitoba</b>	
Beausejour, (Town)	6,194
Boissevain, (Town)	7,003
Brandon, (City)	150,586
Churchill, (Local Government District)	250,000
Cornwallis, (Rural Municipality)	46,208
Dauphin, (Town)	33,455
Emerson, (Town)	28,491
Flin Flon, (City)	26,200
Grahamdale, (Local Government District)	11,155
Grandview, (Town)	7,663
Killarney, (Town)	6,831
Lac du Bonnet, (Rural Municipality)	9,885
Lynn Lake, (Local Government District)	17,186
Morden, (Town)	13,049
North Cypress, (Rural Municipality)	28,327
Northern Manitoba Affairs	15,711
Portage La Prairie, (Rural Municipality)	18,982
Roblin, (Town)	5,232
Rockwood, (Rural Municipality)	140,000
Rosser, (Rural Municipality)	5,000
St. Andrews, (Rural Municipality)	14,683
Selkirk, (Town)	18,794
Shoal Lake, (Village)	6,004
Souris, (Town)	5,814
Stanley, (Rural Municipality)	14,322
Steinbach, (Town)	12,824
Swan River, (Town)	11,062
The Pas, (Town)	37,148
Thompson, (City)	19,959
Virten, (Town)	5,862
Winnipeg, (City)	4,511,065
Grants under \$5,000 (103)	138,462
	5,623,157

**Saskatchewan**

Alsask, (Village)	6,639
Assiniboia, (Town)	5,895
Bayne No. 371, (Rural Municipality)	16,188
Biggar, (Town)	6,744
Buckland No. 491, (Rural Municipality)	6,012
Duck Lake, (Town)	5,364
Dundurn No. 314, (Rural Municipality)	9,051
Esterhazy, (Town)	6,574
Estevan, (City)	15,049
Fort Qu'Appelle, (Town)	33,149
Humboldt, (Town)	14,629
Indian Head, (Town)	5,248
Indian Head No. 156, (Rural Municipality)	25,376
Kamsack, (Town)	7,463
Kindersley, (Town)	5,116
Lebret, (Village)	11,797
Lloydminster, (City)	15,927
Meadow Lake, (Town)	5,677
Melfort, (Town)	7,412
Melville, (City)	7,826
Moose Jaw, (City)	75,561
Moose Jaw No. 161, (Rural Municipality)	14,213
Nipawin, (Town)	5,430
North Battleford, (City)	44,047
Northern Administration District	6,092
Orkney No. 244, (Rural Municipality)	18,863
Prince Albert, (City)	92,379
Prince Albert No. 461, (Rural Municipality)	136,318
Regina, (City)	750,476
Rosetown, (Town)	6,626
Saskatoon, (City)	644,977
Sherwood No. 159, (Rural Municipality)	8,358
Star City No. 428, (Rural Municipality)	20,440
Swift Current, (City)	32,340
Swift Current No. 137, (Rural Municipality)	71,816
Tisdale, (Town)	6,265
Uranium, (City & District)	6,926
Weyburn, (City)	11,000
Wrexford No. 280, (Rural Municipality)	9,492



**FINANCE—Concluded****MUNICIPAL GRANTS—Concluded****Saskatchewan—Concluded**

Yorkton, (City)	43,052
Grants under \$5,000 (232)	251,545
	2,473,352

**Alberta**

Beaverlodge, (Town)	7,285
Beiseker, (Village)	9,261
Blairmore, (Town)	8,709
Bonnyville, (Town)	6,790
Bonnyville No. 87, (Municipal District)	466,020
Calgary, (City)	2,313,145
Camrose, (City)	15,900
Camrose, (Town)	7,874
Clareholm, (Town)	14,377
Coronation, (Town)	7,016
Coutts, (Village)	10,923
Drumheller, (City)	201,824
Edmonton, (City)	1,405,462
Edson, (Town)	9,736
Fort Macleod, (Town)	11,057
Fort McMurray, (Town)	19,642
Grande Centre, (Town)	5,975
Grande Prairie, (City)	13,263
Grande Prairie No. 1, (County)	46,770
High Level, (Town)	8,129
High Prairie, (Town)	6,800
Improvement District No. 1	7,404
Improvement District No. 17	10,097
Improvement District No. 18	77,220
Improvement District No. 23	10,472
Jasper, (School District No. 3063)	5,882
Lac La Biche, (Town)	10,383
Lacombe, (Town)	5,774
Lacombe No. 14, (County)	30,923
Leduc No. 25, (County)	275,000
Lethbridge, (City)	65,000
Lethbridge No. 26, (County)	50,000
Manning, (Town)	7,538
Medicine Hat, (City)	20,387
Olds, (Town)	6,747
Peace River, (Town)	13,048
Red Deer, (City)	42,381
Red Deer No. 23, (County)	95,865
St. Paul, (Town)	11,176
St. Paul No. 19, (County)	27,796
Stettler, (Town)	7,584
Strathcona No. 20, (County)	12,084
Strathmore, (Town)	7,792
Sturgeon No. 90, (Municipal District)	87,104
Taber, (Town)	7,789
Vermilion, (Town)	8,808
Wainwright No. 61, (Municipal District)	48,984
Westlock, (Town)	5,055
Grants under \$5,000 (121)	154,407
	5,708,658

**British Columbia**

Abbotsford, (District)	7,072
Alert Bay, (Village)	7,017
Burnaby, (District)	112,655
Burns Lake, (Village)	13,174
Campbell River, (District)	33,170
Castlegar, (City)	13,299
Chilliwack, (City)	22,424
Chilliwack, (Township)	166,121
Clinton, (Village)	9,651
Courtenay, (City)	8,263
Cranbrook, (City)	30,567
Creston, (Town)	6,682
Dawson Creek, (City)	32,118

**British Columbia—Concluded**

Delta, (District)	105,580
Duncan, (City)	12,655
Esquimalt, (Township)	1,900,000
Fort St. John, (City)	18,867
Grand Forks, (City)	7,256
100 Mile House, (Village)	8,158
Invermere, (Village)	6,913
Kamloops, (City)	333,579
Kelowna, (City)	64,156
Kent, (District)	31,940
Kimberley, (City)	7,863
Kitimat, (District)	24,910
Langley, (City)	8,243
Langley, (Township)	71,501
Lillooet, (Village)	7,865
Maple Ridge, (District)	8,515
Masset, (Village)	57,305
Matsqui, (District)	220,000
Midway, (Village)	6,296
Mission, (District)	50,000
Nelson, (City)	42,058
New Westminster, (City)	215,000
North Saanich, (District)	225,000
North Vancouver, (City)	28,920
North Vancouver, (District)	6,672
Oliver, (Village)	11,516
Port Alberni, (City)	23,101
Port Coquitlam, (City)	9,567
Port Hardy, (District)	25,021
Port Moody, (City)	6,811
Powell River, (District)	26,266
Prince George, (City)	100,559
Prince Rupert, (City)	78,524
Princeton, (Village)	7,875
Quesnel, (Town)	21,465
Revelstoke, (City)	14,226
Richmond, (Township)	1,712,118
Saanich, (District)	156,614
Salmon Arm, (District)	13,780
Sidney, (Town)	21,515
Smithers, (Town)	24,485
Terrace, (District)	14,469
Trail, (City)	24,556
Uchuellet, (Village)	8,465
Vancouver, (City)	1,000,000
Vanderhoof, (Village)	10,168
Vernon, (City)	134,200
Victoria, (City)	490,727
West Vancouver, (District)	56,706
White Rock, (City)	6,614
Williams Lake, (Town)	14,867
Grants under \$5,000 (43)	90,816
	8,035,596

**Northwest Territories**

Fort Simpson, (Village)	53,141
Fort Smith, (Town)	61,224
Frobisher Bay, (Village)	42,945
Hay River, (Town)	43,405
Inuvik, (Town)	157,435
Pine Point, (Town)	10,830
Yellowknife, (City)	471,293
	840,273

**Yukon Territory**

Dawson, (City)	10,000
Whitehorse, (City)	260,000
Grants under \$5,000 (1)	3,875
	273,875

**TOTAL**

89,599,388

## GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

## PAYMENTS TO LIEUTENANT-GOVERNORS

Name	Lieutenant-Governor of the Province of	Salary	Cost of travelling and hospitality inside their provincial capital	Cost of travelling and hospitality outside their provincial capital
		\$	\$	\$
The Hon. R. Steinhauer .....	Alberta .....	35,000 00	15,000 00	6,607 00
The Hon. Walter Stewart Owen .....	British Columbia .....	35,000 00	18,000 00	9,185 00
The Hon. Francis L. Jobin .....	Manitoba .....	35,000 00	15,000 00	8,273 00
The Hon. Hédard J. Robichaud .....	New Brunswick .....	35,000 00	12,000 00	6,575 00
The Hon. Gordon A. Winter .....	Newfoundland .....	35,000 00	12,000 00	13,253 00
The Hon. Clarence E. Gosse .....	Nova Scotia .....	35,000 00	12,000 00	5,790 00
The Hon. Pauline E. McGibbon .....	Ontario .....	35,000 00	18,000 00	20,174 00
The Hon. Gordon L. Bennett .....	Prince Edward Island .....	35,000 00	10,000 00	2,562 00
The Hon. Hugues Lapointe .....	Quebec .....	35,000 00	18,000 00	7,286 00
The Hon. George Porteous .....	Saskatchewan .....	35,000 00	15,000 00	6,056 00
Total .....		350,000 00	145,000 00	85,761 00

## LABOUR

## GOVERNMENT EMPLOYEES COMPENSATION

Payments of compensation respecting government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation who incurred silicosis prior to acquisition by the Corporation.

		Compensation payments	Federal Government's share of administration expenses	Total payments
		\$	\$	\$
Payments of employment injury claims for public service employees .....	(1)	\$ 8,125,528		
Federal government's share of administration expenses of provincial boards .....	(4)	1,995,224		
Merchant Seamen Compensation .....	(10)	11,445		
		\$10,132,197		

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta.

Details of transactions resulting in the above mentioned expenditures follow:

	Compensation payments	Federal Government's share of administration expenses	Total payments
	\$	\$	\$
Payments—			
Newfoundland .....	109,388	10,450	119,838
Prince Edward Island .....	56,902	5,133	62,035
Nova Scotia—Cape Breton Development Corp. ....	4,802,935	336,935	5,139,870
Nova Scotia (Devo Co Silicious) .....	285,056		285,056
New Brunswick .....	191,899	38,375	230,274
Quebec .....	3,350,400	333,842	3,684,242
Ontario .....	3,428,478	557,314	3,985,792
Manitoba .....	245,682	59,789	305,471
Saskatchewan .....	556,466	71,413	627,879

Payments—Concluded			
Alberta .....	1,115,109	133,664	1,248,773
British Columbia .....	951,299	470,570	1,421,869
Payment respecting locally engaged employees outside Canada .....	7,984		7,984
	15,101,598	2,017,485	17,119,083

Less: Assessments and refunds			
Assessments payable by Crown Agencies .....	6,259,299		6,259,299
Administration expenses from Crown Agencies .....		22,262	22,262
Claims costs recovered from Crown Agencies .....	570,934		570,934
Ordinary refund claims .....	405,699		405,699
	7,235,932	22,262	7,258,194

Payments—			
Supplementary compensation to certain widows and dependent children of seamen .....	11,445		11,445
Retransmission compensation .....	259,862		259,862
	271,307		271,307
Total Compensation Payments .....	\$ 8,136,973	\$ 1,995,223	\$ 10,132,196

## MANPOWER AND IMMIGRATION

*Payments to Municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community.*

The following payments were made on a provincial and territorial basis: Newfoundland \$16,473,110, Prince Edward Island \$2,648,412, Nova Scotia \$7,817,906, New Brunswick \$13,830,392, Quebec \$69,309,349, Ontario \$29,859,990, Manitoba \$4,389,839, Saskatchewan \$2,273,470, Alberta \$2,555,057, Northwest Territories \$863,092, British Columbia \$24,910,146, Yukon \$498,237.

*Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Manpower and Immigration with the Provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements.*

The following payments were made on a provincial basis: Prince Edward Island \$118,313, Nova Scotia \$94,211, New Brunswick \$80,423, Quebec \$425,000, Ontario \$1,343,827, Manitoba \$308,733, Saskatchewan \$312,094, Alberta \$425,255, British Columbia \$330,143.

*Payments under the provisions of Sections 5 and 6 of the Adult Occupational Training Act providing training in an occupational training course.*

The following payments were made on a provincial and territorial basis: Newfoundland \$13,899,931, Prince Edward Island \$2,928,157, Nova Scotia \$13,315,737, New Brunswick \$11,272,030, Quebec \$92,640,086, Ontario \$80,110,666, Manitoba \$11,502,699, Saskatchewan \$9,010,802, Alberta \$23,212,450, Northwest Territories \$1,475,716, British Columbia \$27,701,724, Yukon Territory \$972,810.

*Payments of Training Allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.*

The following payments were made on a provincial and territorial basis: Newfoundland \$8,129,128, Prince Edward Island \$2,366,215, Nova Scotia \$10,739,781, New Brunswick \$8,596,244, Quebec \$51,533,446, Ontario \$62,509,485, Manitoba \$9,371,673, Saskatchewan \$6,713,629, Alberta \$14,946,948, Northwest Territories \$782,906, British Columbia \$18,573,122, Yukon Territory \$548,423.

*Payments to employers under agreements entered into by the Minister of Manpower and Immigration with employers, groups or associations of such employers, and provinces in connection with the Canada Manpower Industrial Training Program.*

The following payments were made on a provincial and territorial basis: Newfoundland \$1,903,147, Prince Edward Island \$730,995, Nova Scotia \$3,812,123, New Brunswick \$3,294,958, Quebec \$13,811,098, Ontario \$20,653,714, Manitoba \$1,901,933, Saskatchewan \$2,447,471, Alberta \$1,603,000, Northwest Territories \$437,394, British Columbia \$8,753,705, Yukon Territory \$161,697.

*Payments to individuals under the Manpower Mobility Regulations, Section 6, Trainee Travel.*

The following payments were made on a provincial and territorial basis: Newfoundland \$290,787, Prince Edward Island \$108,989, Nova Scotia \$387,114, New Brunswick \$384,319, Quebec \$931,509, Ontario \$1,803,742, Manitoba \$240,651, Saskatchewan \$208,298, Alberta \$249,949, Northwest Territories \$136,884, British Columbia \$594,820, Yukon Territory \$9,811.

*Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.*

The following payments were made on a provincial and territorial basis: Newfoundland \$1,283,206, Prince Edward Island \$30,924, Nova Scotia \$671,297, New Brunswick \$395,473, Quebec \$3,144,241, Ontario \$1,466,213, Manitoba \$192,078, Saskatchewan \$118,931, Alberta \$151,938, Northwest Territories \$32,828, British Columbia \$1,249,791, Yukon Territory \$45,080.

*Payments in accordance with regulations approved by the Governor in Council to Provinces, employers and workers in respect of Labour Mobility and Assessment Incentives.*

The following payments were made on a provincial and territorial basis: Newfoundland \$26,994, Prince Edward Island \$2,267, Nova Scotia \$26,190, New Brunswick \$51,928, Quebec \$219,140, Ontario \$170,449, Manitoba \$8,095, Saskatchewan \$14,012, Alberta \$4,805, British Columbia \$149,802, Yukon \$4,910.

*Payments in accordance with Section 10 of the Adult Occupational Training Act for Manpower Training Research Projects.*

The following payments were made on a provincial basis: Prince Edward Island \$2,827, New Brunswick \$1,324, Ontario \$25,599, Saskatchewan \$1,033.

*Payments to organizations or individuals in support of activities complementary to the Development and Utilization of Manpower.*

The following payments were made on a provincial and territorial basis: Newfoundland \$1,011,164, Prince Edward Island \$604,388, Nova Scotia \$1,015,244, New Brunswick \$1,181,328, Quebec \$3,502,637, Ontario \$3,860,104, Manitoba \$797,274, Saskatchewan \$891,000, Alberta \$657,443, British Columbia \$1,286,351, Yukon \$63,781, Northwest Territories \$458,152.

*Allotted by TB 745747 Opportunities for Youth Program Contributions.*

The following payments were made on a provincial basis: Newfoundland \$157, Quebec \$2,135, Alberta \$150.

*Allotted by TB 746879 and TB 741176-1 Job Experience Training.*

The following payments were made on a provincial basis: Newfoundland \$7,710, Prince Edward Island \$8,260, Nova Scotia \$29,900, New Brunswick \$33,502, Quebec \$57,449, Ontario \$49,740, Manitoba \$11,365, Saskatchewan \$9,275, Alberta \$10,756, British Columbia \$38,287.

**NATIONAL HEALTH AND WELFARE****HEALTH CARE PROGRAM**

Contributions to the provinces pursuant to the Health Resources Fund Act, C. 42, 1966 (from inception)

(in thousands of dollars)

Provinces and Territories	Allocation Under Act	Approvals	Free Balance	Amounts debited to Accounts	Payments made to Provinces	Unliquidated Approvals
Newfoundland .....	9,861	9,861		9,854	27,108	7
Prince Edward Island .....	2,169	625	1,544	624	30	1
Nova Scotia .....	15,110	12,908	2,202	12,126	22,772	782
New Brunswick .....	12,326	12,272	54	7,837	7,662	4,435
Quebec .....	115,531	84,515	31,016	80,750	83,096	3,765
Ontario .....	139,114	132,115	6,999	118,620	120,701	13,495
Manitoba .....	19,247	11,887	7,360	10,755	10,755	1,132
Saskatchewan .....	19,093	18,508	585	15,239	15,654	3,269
Alberta .....	29,242	25,664	3,578	25,664	25,664	
British Columbia .....	37,446	16,693	20,753	15,612	15,998	1,081
Northwest Territories .....	574	113	461	113	113	
Yukon Territory .....	287		287			
Total .....	400,000	325,161	74,839	297,194	329,553	27,967
Additional allocation to Atlantic provinces .....	25,000	21,172	3,828	20,154		1,018
Allocation for projects of national significance .....	75,000	15,915	59,085	12,205		3,710
Total Fund .....	500,000	362,248	137,752	329,553	329,553	32,695

When two or more provinces contribute from their per capita allocation of the \$400 million portion to a regional project located in one of the provinces, the federal contributions are debited against the accounts of the contributing provinces and against the Atlantic Portion or the National Significance Allocation where applicable. Payments are made to the province where the project is located.

See also Federal-Provincial Shared-Cost Programs by Provinces.

# NATIONAL HEALTH AND WELFARE—Continued

## HEALTH CARE PROGRAM—Concluded

### MEDICAL CARE ACT

(in thousands of dollars)

Provinces and Territories	Payments 1976-77	Adjustments 1975-76	Total payments 1976-77
Newfoundland .....	22,378	1,770	24,148
Prince Edward Island .....	4,822	356	5,178
Nova Scotia .....	33,065	2,528	35,593
New Brunswick .....	27,601	2,145	29,746
Quebec .....	251,103	19,292	270,395
Ontario .....	335,153	24,810	359,963
Manitoba .....	41,860	3,182	45,042
Saskatchewan .....	38,305	3,577	41,882
Alberta .....	75,218	7,118	82,336
British Columbia .....	99,959	6,758	106,717
Total provinces .....	929,464	71,536	1,001,000
Northwest Territories .....	1,539	113	1,652
Yukon Territory .....	844	87	931
Total .....	931,847	71,736	1,003,583

See also Federal-Provincial Shared-Cost Programs by Provinces.

## INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

### DETAILS OF FAMILY ALLOWANCES PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1977			Year ended March 31, 1976			Total payments from inception (including 1977)
	Number of families	Number of children	*Payments	Number of families	Number of Children	Payments	
Newfoundland .....	93,309	223,839	61,090	91,514	225,904	60,222	577,787
Prince Edward Island .....	17,848	40,936	11,190	17,443	41,107	10,967	120,522
Nova Scotia .....	128,868	272,078	74,375	127,568	275,667	73,594	803,770
New Brunswick .....	108,444	235,937	64,391	106,353	237,802	63,312	696,525
Quebec .....	965,526	1,927,051	526,762	954,034	1,962,614	528,177	5,526,901
Ontario .....	1,274,475	2,534,919	694,318	1,259,314	2,557,238	685,781	6,511,246
Manitoba .....	153,658	322,687	88,101	152,434	325,853	87,064	924,971
Saskatchewan .....	139,238	306,186	83,404	136,822	306,707	81,641	957,372
Alberta .....	296,315	617,441	167,537	284,726	608,729	160,732	1,512,207
British Columbia .....	372,345	735,187	201,106	368,354	743,018	198,706	1,753,604
Total provinces .....	3,550,026	7,216,261	1,972,274	3,498,562	7,284,639	1,950,196	19,384,905
Northwest Territories .....	7,772	19,694	5,389	7,537	19,488	5,209	38,210
Yukon Territory .....	3,659	7,570	2,107	3,647	7,757	2,108	16,648
Total .....	3,561,457	7,243,525	1,979,770	3,509,746	7,311,884	1,957,513	19,439,763

\*In addition to payments made under the Family Allowances Act 1973, this statement includes payments charged to old accounts as follows:

—Family Allowances Act (R.S. 1970, c. F-1)—\$12,712,874,494 from inception to December 1973.

—Youth Allowances Act (R.S. 1970, c. Y-1)—\$501,624,266 from inception to March 1975.

—Family Assistance Payments—\$26,450,184 from April 1965 to March 1975.



**NATIONAL HEALTH AND WELFARE—Continued****INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Continued****DETAILS OF PAYMENTS UNDER THE OLD AGE SECURITY ACT**

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1977		Year ended March 31, 1976		Total payments from inception (including 1977)
	Number of *recipients	Payments	Number of *recipients	Payments	
Newfoundland .....	40,444	98,062	38,870	85,237	738,127
Prince Edward Island .....	14,117	32,793	13,903	29,480	277,454
Nova Scotia .....	85,480	191,974	82,874	170,198	1,571,575
New Brunswick .....	64,941	147,373	62,429	128,767	1,180,115
Quebec .....	513,707	1,134,178	493,918	1,000,433	8,432,949
Ontario .....	755,581	1,535,639	729,515	1,369,293	12,486,777
Manitoba .....	112,106	239,904	108,761	214,191	1,996,606
Saskatchewan .....	107,636	229,524	104,938	205,450	1,971,988
Alberta .....	142,777	306,133	136,942	269,883	2,389,202
British Columbia .....	247,548	516,720	237,720	457,388	4,162,230
<b>TOTAL PROVINCES</b> .....	<b>2,084,337</b>	<b>4,432,300</b>	<b>2,009,870</b>	<b>3,930,320</b>	<b>35,207,023</b>
Northwest Territories .....	1,141	2,975	1,048	2,457	19,356
Yukon Territory .....	604	1,398	564	1,199	10,768
<b>TOTAL</b> .....	<b>2,086,082</b>	<b>4,436,673</b>	<b>2,011,482</b>	<b>3,933,976</b>	<b>35,237,147</b>

\*Includes recipients of Spouses Allowance.

**NATIONAL WELFARE GRANTS****IMPROVEMENT OF WELFARE SERVICES****EXPENDITURES FOR YEAR ENDED MARCH 31, 1977**

(in thousands of dollars)

Provinces and Territories	Welfare services plan projects (a)	Special projects (b)	Demonstration projects (b)	Research projects (b)	Research group development (b)	Senior welfare research fellowships (c)	Manpower utilization and development		
							Projects (b)	Visiting professorships (b)	Welfare fellowships (c)
Newfoundland .....			49						49
Prince Edward Island .....								7	7
Nova Scotia .....			163	64	74				301
New Brunswick .....			114						146
Quebec .....		81	858	172	3		25	6	67
Ontario .....	24	77	409	218	53		83	54	26
Manitoba .....							38		27
Saskatchewan .....	3		74						21
Alberta .....		3	125	19			29		21
British Columbia .....			208	8	45		9		7
Northwest Territories .....	4		17						
National Voluntary Agencies .....		14					415		
Total .....	31	175	2,017	481	175		641	60	183
									3,763

(a) Requires a matching contribution of provincial funds. See also Federal-Provincial Shared-Cost Programs by Provinces.

(b) By location of agency or department undertaking project.

(c) By home address of recipients.

NATIONAL HEALTH AND WELFARE—*Concluded*INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—*Concluded*  
DETAILS OF NEW HORIZONS PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1977		Year ended March 31, 1976		Total payments from inception (including 1977)
	Number of projects funded	Payments	Number of projects funded	Payments	
Newfoundland.....	42	221	34	225	808
Prince Edward Island.....	16	77	14	72	290
Nova Scotia.....	58	486	48	449	1,800
New Brunswick.....	53	433	63	395	1,548
Quebec.....	561	3,152	523	2,858	10,750
Ontario.....	507	3,365	623	4,064	14,190
Manitoba.....	81	601	76	551	2,239
Saskatchewan.....	133	631	138	596	2,266
Alberta.....	91	767	100	781	2,879
British Columbia.....	207	1,346	215	1,327	4,923
Total provinces.....	1,749	11,079	1,834	11,318	41,693
Northwest Territories.....	4	23	1	4	52
Yukon Territory.....	1	6	1	1	16
Total.....	1,754	11,108	1,836	11,323	41,761

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## PUBLIC WORKS

## ACCOMMODATION PROGRAM

## PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER

Location	Name or Address of Building	1976-77 Expenditures	Location	Name or Address of Building	1976-77 Expenditures
		\$			\$
<b>Garbage Removal</b>			<b>Light and Power—Continued</b>		
<i>Newfoundland</i>			<i>New Brunswick—Concluded</i>		
Pleasantville	Various Buildings	13,917	Caracquet	Government of Canada Building	9,026
<i>Nova Scotia</i>			Dalhousie	Government of Canada Building	5,726
Halifax	Various Buildings	8,072	Fredericton	Government of Canada Building	16,368
<i>Quebec</i>			Fredericton	Postal Station "A"	8,173
Montreal	Various Buildings	45,945	Fredericton	Post Office Waggoners Lane	24,201
Quebec	Various Buildings	17,076	Fredericton	UIC Prospect Street	7,436
<i>Quebec—Capital Region</i>			<i>Newfoundland</i>		
Hull	Canadian Government Printing Bureau	8,411	Corner Brook	Government of Canada Building	12,380
Hull	Hull Polyvalente	8,220	Gander	Government of Canada Building	7,977
Hull	Place du Portage Phase I	11,360	Goose Bay	Government of Canada Building	10,043
Hull	Place du Portage Phase II	7,940	Grand Falls	Government of Canada Building	6,623
<i>Ontario—Capital Region</i>			Grand Bank	Government of Canada Building	5,436
Ottawa	Bourque Building	12,750	Labrador City	Post Office	5,487
Ottawa	Centre Block	5,370	Parkers Pond	DND	9,745
Ottawa	Connaught Building	5,492	Pleasantville	Government of Canada Building	
Ottawa	External Affairs	5,502	Building 102		7,662
Ottawa	Various Buildings	88,043	Building 205		9,822
Ottawa	National Defence Headquarters	6,001	Building 223		12,538
Ottawa	No. 8 Temporary	6,371	Building 301		8,396
Ottawa	Sir Alexander Campbell	5,561	Building 302		5,748
<i>Alberta</i>			Building 303		11,199
Calgary	Mail Processing Plant	5,578	Building 304		9,825
<i>British Columbia</i>			Building 306		9,589
Fort Nelson	Private Married Quarters	5,016	Building 308		14,848
Vancouver	Federal Complex, 325 Granville Street	7,019	Building 309		5,411
Vancouver	General Post Office	12,615	Building 310		8,211
<b>Light and Power</b>			Building 311		8,218
<i>Nova Scotia</i>			Building 312		5,403
Amherst	Government of Canada Building	32,171	Building 815		7,827
Antigonish	Government of Canada Building	8,213	St John's	General Post Office	22,190
Dartmouth	Burnside Industrial Park	23,377	St John's	M A P P	111,947
Dartmouth	Government of Canada Building	10,812	St John's	National Defence PMQ	16,023
Halifax	Bank of Montreal Building	9,967	St John's	400-500 Block	12,392
Halifax	Government of Canada Building	48,659	St John's	Sir Humphrey Gilbert Building	35,341
Halifax	Imperial Oil Building	16,259	St John's	Federal Building	12,859
Halifax	Privateers Wharf	19,971	<i>Prince Edward Island</i>		
Halifax	RCMP Building	47,156	Charlottetown	Dominion Building	75,134
Halifax	Ralston Building	83,327	Summerside	Government of Canada Building	9,614
Halifax	Royal Bank Building		<i>New Brunswick</i>		
Halifax	Sir John Thompson Building	45,910	Moncton	Government of Canada Building	113,012
Halifax	St. Mary's University National Health & Welfare	6,026	Newcastle	305 Pleasant Street	5,098
Kentville	Government of Canada Building	6,898	Sackville	Government of Canada Building	8,044
New Glasgow	Government of Canada Building	17,345	Saint John	Customs Building	15,100
North Sydney	Government of Canada Building	9,677	Saint John	Postal Station "A"	24,454
Sydney	Government of Canada Building	21,197	Saint John	Postal Terminal	150,078
Truro	Government of Canada Building	19,706	Saint John	Sadim Building	8,400
Yarmouth	Government of Canada Building	12,706	St. Stephen	93 Milltown Boulevard	5,280
<i>New Brunswick</i>			Sussex	Government of Canada Building	8,201
Bathurst	Government of Canada Building	5,581	Woodstock	680 Main Street	5,191
Blacks Harbour	Government of Canada Building	6,093	<i>Quebec</i>		
			Acton Vale	1187 St. Andre Street	6,033
			Anjou	Joseph Renaud Blvd.	8,009
			Asbestos	Gaspé Street	5,937
			Baie Comeau	9 Marquette	5,533
			Bélœil	595 Laurier Blvd.	13,647
			Blackpool	Poste Frontière R #15	20,314
			Charlesbourg	250, 74th Street	11,420
			Chicoutimi	214-222 Racine Street East	12,854
			Chomedey	2600 Le Corbusier Street	38,629
			Chomedey	3475 du Souvenir	6,689
			Coaticook	57 Main Street	5,268





**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued**

Location	Name or Address of Building	1976-77 Expenditures \$	Location	Name or Address of Building	1976-77 Expenditures \$
<b>Light and Power—Continued</b>			<b>Light and Power—Continued</b>		
<b>Ontario—Capital Region—Continued</b>			<b>Ontario—Capital Region—Concluded</b>		
Ottawa	Armco-C C R S Limebank Road	10,414	Ottawa	Language Centre—Carson Road	62,465
Ottawa	Atomic Energy	27,281	Ottawa	La Promenade	90,411
Ottawa	Beamish	6,797	Ottawa	Lord Elgin	27,170
Ottawa	Bells Corners Postal Station "H"	11,427	Ottawa	Lorne Building	67,223
Ottawa	Bentley 79	29,362	Ottawa	Machine Shops and Stores	15,748
Ottawa	Besserer Building	40,892	Ottawa	Main Dairy Cattle Barn	11,549
Ottawa	Bill Cliff Warehouse	7,455	Ottawa	Main Piggery	9,143
Ottawa	Birks Building	11,721	Ottawa	Meicalfe Building	9,654
Ottawa	Blackburn Building	27,467	Ottawa	Metro Centre Block—Innes Road	43,318
Ottawa	Bogue Building	44,105	Ottawa	Metropolitan Life Building	31,461
Ottawa	Booth Building	22,105	Ottawa	Military Stores	11,268
Ottawa	Brooke Claxton	134,444	Ottawa	Ministry of Transport—Training Institute	65,969
Ottawa	Building 167—Rockcliffe	10,899	Ottawa	Mortimer	12,958
Ottawa	"C" Building	8,863	Ottawa	N R C Power House	8,893
Ottawa	Cafeteria	13,058	Ottawa	National Capital Commission	7,711
Ottawa	Canadian Broadcasting Corporation	44,414	Ottawa	National Defence Headquarters	513,212
Ottawa	Canadian Communicable Disease Centre	30,280	Ottawa	National Library and Archives	164,444
Ottawa	Centre Block	112,775	Ottawa	National Museum of Science	43,098
Ottawa	Cereal Barn	6,737	Ottawa	National Press	26,092
Ottawa	Cereal Crop & Greenhouses	5,774	Ottawa	National Research Council	204,068
Ottawa	CHP—Booth Street	10,621	Ottawa	National Revenue Taxation	352,571
Ottawa	CHP—Cliff Street	120,396	Ottawa	National War Museum	15,823
Ottawa	CHP—Confederation Heights	5,596	Ottawa	Neatby KW	115,968
Ottawa	CHP—Experimental Farm	8,662	Ottawa	No 1 Supply Centre Warehouse	70,561
Ottawa	HP—Tunney's Pasture Complex	16,957	Ottawa	Ore Mineralogy	16,847
Ottawa	Chemical & Radio Active Ores	56,401	Ottawa	Ornamental Plant Lab and Greenhouses	22,135
Ottawa	City Centre Towers—880 Wellington	5,740	Ottawa	Ottawa Postal Terminal	301,899
Ottawa	Clark Memorial Centre (RA)	38,242	Ottawa	Pharmaceutical Chemistry	8,478
Ottawa	Coates T W R Tunney's Pasture	83,964	Ottawa	Place de Ville Tower "C"	16,886
Ottawa	Concord	10,107	Ottawa	Place Vanier Tower "A"	24,351
Ottawa	Confederation	76,073	Ottawa	Place Vanier Tower "B"	33,793
Ottawa	Connaught	84,433	Ottawa	Place Vanier Tower "C"	22,798
Ottawa	Cross Canadian Flights	7,898	Ottawa	Plant Products	14,917
Ottawa	Cumberland Square	12,589	Ottawa	Postal Station "E"	7,645
Ottawa	Dairy Technology	6,737	Ottawa	Postal Station Vanier	5,274
Ottawa	Daly	15,645	Ottawa	Post Office Purchasing	24,251
Ottawa	Data Computer Centre	101,741	Ottawa	Post Office Workshop	35,444
Ottawa	Dressing & Processing Lab	20,876	Ottawa	Prime Minister's Residence	7,292
Ottawa	DVA Records	118,698	Ottawa	Pump House D P W	7,462
Ottawa	East Block	45,502	Ottawa	Radiation Protection Lab	20,520
Ottawa	East Memorial	59,201	Ottawa	Research and Development Lab	31,713
Ottawa	Engineering Research	9,143	Ottawa	R C M P Headquarters	403,143
Ottawa	Environmental Centre	35,125	Ottawa	W M Saunders	10,105
Ottawa	Exhibition Com Office	65,653	Ottawa	Sir Alexander Campbell	93,273
Ottawa	External Affairs Headquarters	446,897	Ottawa	Sir Charles Tupper	205,200
Ottawa	Finance Building and Annex	87,207	Ottawa	Sir John Carling	156,389
Ottawa	Florsheim Building	5,770	Ottawa	Sir Leonard Tilley	85,878
Ottawa	Food and Drug	65,405	Ottawa	Sir William Logan	197,311
Ottawa	Forest Product Lab	44,519	Ottawa	Standards Lab	24,224
Ottawa	F P Virus Lab	23,013	Ottawa	Sub-Station Electrical	86,845
Ottawa	Fuel Research Lab	11,353	Ottawa	Supreme Court	56,037
Ottawa	Geological Surveys	74,656	Ottawa	Surveys and Mapping	128,917
Ottawa	Government House	15,997	Ottawa	Temporary No 2	16,964
Ottawa	Government of Canada Conference Centre	34,123	Ottawa	Temporary No 4	9,802
Ottawa	Government of Canada No. 8 Census	238,608	Ottawa	Temporary No 5	12,976
Ottawa	Greenbelt Farm	129,080	Ottawa	Temporary No 6	11,217
Ottawa	Hangar 17 & 18—Uplands	11,577	Ottawa	Temporary No 8	52,179
Ottawa	Hope Chambers	6,266	Ottawa	Temporary No 9	8,223
Ottawa	Horticulture	9,624	Ottawa	Tippet-Richardson	8,235
Ottawa	Hunter	25,257	Ottawa	Victoria Building	21,915
Ottawa	Insurance	20,520	Ottawa	Victoria Museum	120,827
Ottawa	Jackson	132,903	Ottawa	Virology Lab and Greenhouses	10,723
Ottawa	Jeanne Mance Building	199,849	Ottawa	Warner Building	51,505
Ottawa	Justice Building	63,769	Ottawa	West Block	59,436
Ottawa	Lampman Building	6,241	Ottawa	West Memorial	51,930
Ottawa	Langevin	54,290	Ottawa	Zone Facilities Maintenance	84,209
			Pembroke	Government of Canada Building	9,323
			Renfrew	Government of Canada Building	5,185
			Smiths Falls	Government of Canada Building	7,669



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued**

Location	Name or Address of Building	1976-77 Expenditures	Location	Name or Address of Building	1976-77 Expenditures
		\$			\$

**Light and Power—Continued****Ontario**

Ajax	Kings Crescent	5,286
Aurora	Wellington Street	5,567
Barrie	44 Collier Street	10,108
Belleville	3 Applewood Drive	6,682
Belleville	228 Dundas Street	9,638
Belleville	Pinnacle and Station Streets	26,851
Brampton	54-58 Queen Street	8,855
Brantford	Government of Canada Building	21,349
Burlington	688 Brant Street	16,805
Chatham	Government of Canada Building	22,022
Coburg	Queen and McGill Streets	6,808
Collins Bay	1261 Glenmore	5,618
Don Mills	789 Don Mills Road	39,083
Don Mills	75 The Donway West	6,135
Don Mills	169 The Donway West	18,751
Don Mills	24 Ferrand Drive	51,494
Don Mills	220 Lesmill Road	9,777
Downsview	4905 Dufferin Avenue	171,394
Downsview	2800 Keele Street	9,440
Galt	Government of Canada Building	9,162
Guelph	Government of Canada Building	10,132
Guelph	385 Woolwich Street	5,518
Guelph	138 Wyndham Street	9,298
Hamilton	10 John Street	96,354
Hamilton	150 Main Street	78,816
Kenora	Government of Canada Building	17,886
Kingston	Bagot and Clarence Streets	29,917
Kirkland Lake	Government of Canada Building	7,418
Kitchener	139 Ardel Street	10,995
Kitchener	15 Duke Street	8,688
Kitchener	166 Frederick Street	24,444
Kitchener	44 Gaukel Street	14,881
Lindsay	Russell Street	5,875
London	Dominion Public Building	19,304
London	847 & 951 Highbury Ave.	79,310
London	Lipton Building	7,217
London	539 Richmond Street	11,635
London	451 Talbot Street	99,484
London	217 York Street	30,415
Malton	Airport Building T 72	9,573
Mississauga	1191 Cawthra Road	45,538
Mississauga	4567 Dixie Road	723,022
Mississauga	1400 Lakeshore Road	12,623
Newmarket	180 Main Street	7,331
Niagara Falls	Government of Canada Building	14,842
Niagara Falls	4551 Zimmerman Avenue	5,877
North Bay	Government of Canada Building	35,378
Oakville	197 Church Street	11,525
Orillia	Peter Street	7,307
Oshawa	44 Bond Street	11,348
Oshawa	47 Simcoe Street	17,141
Oshawa	310 Simcoe Street	5,280
Owen Sound	901 3rd Avenue	11,503
Peterborough	201 Charlotte Street	21,586
Pickering	1740 Kingston Road	5,377
Port Colborne	184 Elm Street	5,381
Port Credit	31 Lakeshore Blvd	7,008
Port Hope	67 John Street	5,381
Rexdale	2110 Kipling Avenue North	10,021
Richmond Hill	21 Arnold Street	6,344
St Catharines	Government of Canada Building	40,258
St Thomas	Government of Canada Building	10,114
Sarnia	112 Christina Street North	6,431
Sarnia	Government of Canada Building	27,834
Sault Ste. Marie	New Government of Canada Building	7,287
Scarborough	2439 Eglinton Avenue	7,454
Scarborough	2472 Eglinton Avenue	10,415
Scarborough	2500 Lawrence Avenue	9,038
Scarborough	280 Progress Avenue	52,940

**Light and Power—Continued****Ontario—Concluded**

Simcoe	Government of Canada Building	6,503
Stratford	Government of Canada Building	10,028
Sudbury	Government of Canada Building	28,332
Sudbury	Mail Processing Plant	31,495
Terrace Bay	Government of Canada Building	5,398
Thunder Bay	Government of Canada Building	10,645
Thunder Bay	201 North May Street	9,304
Thunder Bay	221 North Archibald Street	25,669
Thunder Bay	Station "P" 33 Court Street	17,600
Timmins	Government of Canada Building	7,395
Toronto	36 Adelaide Street	178,636
Toronto	60 Adelaide Street	20,848
Toronto	16 Bay Street	93,513
Toronto	50 Charles Street	6,282
Toronto	685 Danforth Avenue	5,254
Toronto	772 Dovercourt Road	8,337
Toronto	26 Dufflaw	7,346
Toronto	911 Eastern	393,777
Toronto	20 Eglinton Avenue	10,187
Toronto	1 Front Street	68,585
Toronto	61 Front Street	81,610
Toronto	197 Front Street	5,753
Toronto	241 Jarvis Street	60,619
Toronto	20 Holy Street	19,826
Toronto	338 Keele Street	10,899
Toronto	100 King Street	13,524
Toronto	429 Lakeshore	11,789
Toronto	545 Lakeshore	7,299
Toronto	473 Oakwood	5,697
Toronto	222 Queen's Quay	12,691
Toronto	1087 Queen Street	6,072
Toronto	160 Springhurst	41,177
Toronto	25 St. Clair Avenue	199,500
Toronto	Toronto Dominion Centre	53,959
Toronto	330 University Avenue	6,869
Toronto	480 University Avenue	37,328
Toronto	180 Wellington Street	8,435
Toronto	1 Yonge Street	7,056
Toronto	1300 Yonge Street	12,121
Toronto	2180 Yonge Street	27,263
Toronto	2384 Yonge Street	7,048
Trenton	80 Front Street	6,981
Walkerton	Government of Canada Building	5,158
Wallaceburg	Government of Canada Building	5,192
Waterloo	70 King Street North	5,701
Welland	26 Division Street	7,023
Weston	1747 Jane Street	5,595
Weston	2050 Weston Road	9,119
Willowdale	5170 Yonge Street	11,966
Willowdale	5799 Yonge Street	5,460
Windsor	441 University Avenue	12,843
Windsor	100 Ouellette Avenue	7,504
Windsor	Government of Canada Building	42,938
Windsor	4255 Walker Road	48,923
Woodstock	Government of Canada Building	10,431

**Manitoba**

Brandon	Government of Canada Building	27,072
Churchill	Government of Canada Building	210,267
Dauphin	Government of Canada Building	7,199
Emerson	Government of Canada Building	8,240
Portage La Prairie	Government of Canada Building	8,604
Swan River	Government of Canada Building	10,892
Winnipeg	Canadian Grain Commission Bldg	129,696
Winnipeg	Commercial Building	11,841
Winnipeg	Government of Canada Building	47,412
Winnipeg	General Post Office	235,834
Winnipeg	Grain Exchange Building	10,952
Winnipeg	MacDonald Building	43,623
Winnipeg	Public Archives	7,460

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued**

Location	Name or Address of Building	1976-77 Expenditures	Location	Name or Address of Building	1976-77 Expenditures
		\$			\$
<b>Light and Power—Continued</b>			<b>Light and Power—Concluded</b>		
<b>Manitoba—Concluded</b>			<b>British Columbia—Continued</b>		
Winnipeg	Revenue Building	42,501	Kitimat	Government of Canada Building	8,170
Winnipeg	Broadway & Maryland	6,840	Nanaimo	Government of Canada Building	11,870
Winnipeg	Lakeview Centre	5,448	Nelson	Government of Canada Building	14,143
Winnipeg	750 Ferry Road	30,450	New Westminster	Government of Canada Building	31,911
Winnipeg	114 Garry Street	11,771	North Vancouver	101 East 1st	8,264
Winnipeg	391-393 Portage Avenue	5,010	Penticton	Government of Canada Building	25,860
Winnipeg	1200 Portage Avenue	17,086	Port Alberni	Government of Canada Building	6,846
<b>Saskatchewan</b>			Powell River	New Federal Block	7,001
Estevan	Government of Canada Building	6,919	Prince George	Government of Canada Building	6,926
Humboldt	Government of Canada Building	5,146	Prince Rupert	Government of Canada Building	10,952
Lloydminster	Government of Canada Building	13,853	Quesnel	Government of Canada Building	10,028
Moose Jaw	Government of Canada Building	18,944	Revelstoke	Government of Canada Building	8,913
North Battleford	Government of Canada Building	9,915	Richmond	Vancouver International Airport	10,826
Prince Albert	Government of Canada Building	13,535	Richmond	355 Viking Way	10,171
Regina	Financial Building	8,623	Surrey	10688 King George Hwy	12,452
Regina	Government of Canada Building	8,401	Terrace	Government of Canada Building	6,219
Regina	Income Tax Building	28,703	Trail	Government of Canada Building	6,568
Regina	Motherwell Building	16,261	Vancouver	Alvin Building	22,403
Regina	Post Office Bldg.—2200 Railway	90,757	Vancouver	Begg Building	29,034
Regina	U I C Building	8,221	Vancouver	Custom House	56,059
Saskatoon	Government of Canada Building	27,242	Vancouver	General Post Office, 349 W Georgia	248,729
Saskatoon	Post Office—4th Avenue	36,580	Vancouver	Harry Stevens Building	13,977
Swift Current	Government of Canada Building	9,657	Vancouver	1075-1085 Homer POD LCD	7,039
Tisdale	Government of Canada Building	5,656	Vancouver	Postal Station "D", 2405 Pine Street	6,989
Weyburn	Government of Canada Building	6,388	Vancouver	Postal Station "F", 2160 Commercial	5,653
Yorkton	Government of Canada Building	15,874	Vancouver	Robson & Granville	7,039
<b>Alberta</b>			Vancouver	Federal Complex, 325 Granville Street	62,133
Calgary	Customs Building	18,054	Vancouver	RCMP Crime Laboratory	13,465
Calgary	Mail Processing Plant	161,621	Vernon	Government of Canada Building	11,119
Calgary	Northern Electric Building	8,837	Victoria	Customs Building, Government & Courtney	19,900
Calgary	Postal Terminal	22,596	Victoria	810 Fort Street	7,674
Calgary	Public Building	29,091	Victoria	New Federal Building	18,401
Calgary	Sam Livingston Building	19,799	Victoria	Old Federal Building, Government & Yates	39,732
Camrose	Government of Canada Building	5,151	<b>Yukon Territory</b>		
Coult's	Customs & Immigration	8,038	Dawson City	Government of Canada Building	5,060
Edmonton	Bio Assay Lab	7,041	Whitehorse	Building 200	17,984
Edmonton	DSS Warehouse	14,347	Whitehorse	Building 201 Mess Hall	13,240
Edmonton	Government of Canada Building	77,031	Whitehorse	Building 202 Central Heating Plant	7,168
Edmonton	Oliver Building	12,564	Whitehorse	Government of Canada Building	38,271
Edmonton	R C M P Building	57,814	Whitehorse	Miscellaneous Buildings	6,162
Edmonton	Sir Alexander Mackenzie Building	140,734	Whitehorse	Private Married Quarters, Takihini	12,753
Edmonton	U I C Building	24,002	Whitehorse	Utility Distribution to Client Departments	71,218
Fort McMurray	Post Office	7,543	<b>England</b>		
Grande Prairie	Government of Canada Building	7,799	London	Canada House	18,097
Lacombe	Government of Canada Building	5,134	London	Macdonald House	41,175
Lethbridge	Government of Canada Building	13,435	<b>Snow Removal</b>		
Medicine Hat	Government of Canada Building	9,576	<b>Newfoundland</b>		
Red Deer	Government of Canada Building	12,900	St John's	Various Buildings	10,575
Stettler	Government of Canada Building	6,300	<b>New Brunswick</b>		
Taber	Government of Canada Building	6,942	Saint John	Postal Terminal	19,000
Wetaskiwin	Government of Canada Building	5,006	<b>Quebec</b>		
<b>Northwest Territories</b>			Blackpool	Customs Bldgs.	11,400
Fort Simpson	Government of Canada Building	6,666	Montreal	Various Buildings	107,195
Hay River	Government of Canada Building	7,543	Montreal	6245 Metropolitan Blvd	11,360
Yellowknife	Government of Canada Building	7,172	Quebec	Gare maritime Champlain	7,873
<b>British Columbia</b>			Rock Island	Customs & Immigration Bldgs.	7,000
Chilliwack	Government of Canada Building	9,811			
Chilliwack	Coqualeetza Complex	10,053			
Cranbrook	Government of Canada Building	9,309			
Dawson Creek	Government of Canada Building	9,851			
Douglas	C & I - R #2 White Rock	9,811			
Esquimalt	Dry Dock (Marine)	150,604			
Fort Nelson	Private Married Quarters	14,323			
Kamloops	Government of Canada Building	20,043			
Kelowna	Government of Canada Building	11,642			

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued**

Location	Name or Address of Building	1976-77 Expenditures \$	Location	Name or Address of Building	1976-77 Expenditures \$
<b>Snow Removal—Concluded</b>			<b>Water &amp; Water Rates</b>		
<b>Quebec—Concluded</b>			<b>New Brunswick</b>		
St-Laurent	3155 Côte de Liesse	14,960	Moncton	1075 Main Street	10,828
Stanhope	Customs & Immigration Bldgs.	9,200	Saint John	Customs Building	5,755
Victoriaville	108 Olivier	6,000	Saint John	Postal Station "A"	5,466
<b>Quebec—Capital Region</b>			<b>Quebec</b>		
Hull	A D R I	17,647	Drummondville	Edifice Heriot	7,749
Hull	Hull Polyvalente	57,850	Montreal	1500 Atwater Street	52,301
<b>Ontario—Capital Region</b>			Montreal	1451 Beaubien	19,293
Arnprior	Federal Study Centre Grounds	5,693	Montreal	1080 Beaver Hall Hill	17,795
Hawkesbury	Perley Bridge	5,919	Montreal	5858 Côte des Neiges	6,656
Kanata	Post Office	8,157	Montreal	305 Dorchester Blvd.	9,079
Ottawa	Clark Memorial Centre (R A)	7,093	Montreal	5250 Ferrier Street	10,520
Ottawa	National Defence Headquarters	5,636	Montreal	3750 Metropolitan	30,280
<b>Ontario</b>			Montreal	500 Place d'Armes	8,956
Downsview	4905 Dufferin Street	7,678	Montreal	Place Bonaventure	5,804
Kitchener	44 Gaukel Street	5,370	Montreal	Place du Canada	27,371
London	847-951 Highbury Avenue	5,958	Montreal	Place Victoria	35,662
London	955 Highbury Avenue	11,522	Montreal	515 Ste-Catherine Street West	19,832
Mississauga	1191 Cawthra Road	8,572	Montreal	640 Ste-Catherine Street West	17,482
<b>Steam</b>			Montreal	855 Ste-Catherine Street	20,142
<b>Nova Scotia</b>			Montreal	1260 Ste-Catherine Street West	21,825
Halifax	RCMP Building	21,860	Montreal	5800 St-Denis Street	10,229
<b>Quebec</b>			Montreal	1015-1025 St-Jacques West	8,908
Montreal	I C A O Building	68,525	Montreal	7640 St-Michel	5,100
Quebec	La Citadelle	17,897	Montreal	505 Sherbrooke East	8,483
<b>Ontario—Capital Region</b>			Montreal	550 Sherbrooke Street West	58,123
Ottawa	Building 167—Rockcliffe	21,378	Montreal	1000 Sherbrooke Street West	23,280
<b>Ontario</b>			Montreal	6850 Sherbrooke Street East	14,475
London	Dominion Public Building	49,345	Montreal	2001 University Street	93,669
London	Postal Terminal "A"	68,562	Montreal	2020 University Street	20,851
London	451 Talbot Street	79,295	Montreal	400 Youville Square	9,146
Toronto	City Delivery Building	112,555	Quebec	Various buildings	12,332
Toronto	Dominion Public Building	84,086	St-Laurent	3155 Côte de Liesse	44,495
Toronto	Postal Terminal "A"	71,628	St-Laurent	100 Alexis Nihon	6,240
<b>Manitoba</b>			Verdun	800 Chemin du Golf	21,219
Winnipeg	Commercial Building	10,293	<b>Quebec—Capital Region</b>		
Winnipeg	Customs Examining Warehouse	15,782	Hull	Canadian Government Printing Bureau	55,381
Winnipeg	General Post Office	180,016	Hull	Hull Polyvalente	13,701
Winnipeg	Government of Canada Building	25,853	Hull	Place du Portage Phase I	16,993
<b>Saskatchewan</b>			<b>Ontario—Capital Region</b>		
Fort Qu'Appelle	Nurse's Residence	7,308	Arnprior	EMO	12,370
<b>Northwest Territories</b>			Ottawa	"A" Building	12,151
Norman Wells	Crown Housing	7,481	Ottawa	Administration Bldg.—558 Booth	5,308
Inuvik	Crown Housing	72,967	Ottawa	Archival Records Storage	21,902
Inuvik	Government of Canada Building	9,170	Ottawa	Atomic Energy	9,563
<b>British Columbia</b>			Ottawa	Blackburn Building	8,353
Vancouver	Customs House	30,550	Ottawa	Brooke Claxton	27,455
Vancouver	General Post Office	99,895	Ottawa	"C" Building	7,489
Vancouver	Federal Complex, 325, Granville Street	27,069	Ottawa	Canadian Broadcasting Corp.	5,631
			Ottawa	Canadian Communicable Disease Centre	6,170
			Ottawa	Centre Block	21,869
			Ottawa	Chemical and Radio Active Ores	21,199
			Ottawa	CHP—Heron Road	17,443
			Ottawa	Coates Towers—Tunney's Pasture	50,900
			Ottawa	Confederation	15,314
			Ottawa	Data Computer Centre	20,668
			Ottawa	Dressing and Processing Lab	10,270
			Ottawa	DVA Records	24,987
			Ottawa	East Block	8,824
			Ottawa	East Memorial	9,583
			Ottawa	Environmental Centre	6,787

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Concluded**

Location	Name or Address of Building	1976-77 Expenditures	Location	Name or Address of Building	1976-77 Expenditures
		\$			\$
<b>Water and Water Rates—Continued</b>			<b>Water and Water Rates—Concluded</b>		
<i>Ontario—Capital Region—Concluded</i>			<i>Ontario</i>		
Ottawa	External Affairs Headquarters	17,761	Downsview	4905 Dufferin Street	15,484
Ottawa	Finance Building and Annex	17,892	Mississauga	1191 Cawthra Road	7,770
Ottawa	Food and Drug	12,648	Mississauga	4567 Dixie Road	25,787
Ottawa	Forest Products Lab	21,778	Toronto	MacKenzie Building	8,940
Ottawa	Geological Surveys	27,435	Toronto	City Delivery Building	6,572
Ottawa	Government of Canada No. 8		Toronto	61 Front Street	8,735
	Census	49,666	Toronto	Meighen Building	9,690
Ottawa	Hunter	6,391			
Ottawa	Jackson	6,016	<i>Manitoba</i>		
Ottawa	Jeanne Mance Building	41,645	Churchill	Government of Canada Bldgs.	77,733
Ottawa	Justice Building	12,140	Winnipeg	Canadian Grain Commission Bldg.	17,796
Ottawa	Language Centre Grounds	9,430	Winnipeg	General Post Office	10,646
Ottawa	Machine Shops and Stores	8,245	Winnipeg	Government of Canada Building	11,058
Ottawa	Ministry of Transport Training		Winnipeg	114 Garry Street	19,530
	Institute	11,236			
Ottawa	National Arts Centre	23,000	<i>Saskatchewan</i>		
Ottawa	National Defence Headquarters	25,863	Regina	Post Office	6,341
Ottawa	National Library and Archives	10,388	Regina	So. Railway Parking P.O.	10,859
Ottawa	National Press	5,477	Saskatoon	Post Office	6,651
Ottawa	National Research Council	55,909			
Ottawa	National Revenue Taxation	23,165	<i>Alberta</i>		
Ottawa	Neatby KW	100,319	Calgary	Mail Processing Plant	12,429
Ottawa	No. 1 Supply Centre Warehouse	11,843	Calgary	Postal Terminal	5,290
Ottawa	Ottawa Postal Terminal	15,929	Edmonton	Bio Assay Lab	9,287
Ottawa	Physical Metallurgy Lab	24,854	Edmonton	Government of Canada Building	22,608
Ottawa	RCMP Headquarters	31,274	Edmonton	RCMP Building	15,220
Ottawa	Research and Development Lab	8,480	Edmonton	Sir Alexander Mackenzie Building	13,875
Ottawa	Royal Canadian Mint	34,647			
Ottawa	Sir John Carling	34,965	<i>British Columbia</i>		
Ottawa	Sir Leonard Tilley	6,550	Fort Nelson	Private Married Quarters	7,410
Ottawa	Sir William Logan	6,468	Vancouver	General Post Office	7,688
Ottawa	Supreme Court	10,082			
Ottawa	Surveys and Mapping	20,810	<i>Yukon</i>		
Ottawa	Temporary No. 2	6,223	Whitehorse	Various Buildings	38,578
Ottawa	Temporary No. 4	7,774			
Ottawa	Temporary No. 8	14,186	<i>England</i>		
Ottawa	Victoria Museum	9,399	London	Canada House	5,976
Ottawa	Warner Building	8,628	London	Macdonald House	14,018
Ottawa	West Block	11,526			
Ottawa	West Memorial	9,756			



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****PURCHASED REPAIR AND UPKEEP OF BUILDINGS**

Location	Name or Address of Building	Contractor	Nature of Work	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditure to Date
				Amount	Year of Contract		
				\$		\$	\$
<i>Nova Scotia</i>							
Sydney	Federal Building	Lingan Builders Ltd	Roof replacement and general repairs	142,384	1976-77	142,384	142,384
<i>Quebec</i>							
Montreal	3 Complexe Desjardins	Place Desjardins Inc	Leasehold alterations	112,908	1976-77	109,891	109,891
Montreal	3035 Hochelaga	Rénovation Pierre Lasalle Ltée	Leasehold alterations	191,464	1976-77	187,778	187,778
Montreal	300 Leo Parizeau	Les Propriétés Cité Concordia	Leasehold alterations	385,994	1976-77	385,994	385,994(f)
Montreal	1600 de Maisonneuve	Télé Métropole Inc	Leasehold alterations	437,999	1976-77	437,999	437,999(f)
Shawinigan	250 des Cèdres	Cité de Shawinigan	Leasehold alterations	218,184	1976-77	197,376	197,376
St-Leonard	7245 boul Métropolitain	Divco Ltd—Belcourt Construction Co	Leasehold alterations	744,773	1975-76	744,772	744,772(f)
<i>Quebec—Capital Region</i>							
Hull	Canadian Government Printing Bureau	W G McDonald Construction Ltd	Alterations to basement	153,880	1976-77	153,880	153,880
<i>Ontario—Capital Region</i>							
Ottawa	Bourque Building	Laurentian Realities Ltd	Alterations	139,000	1976-77	46,459	46,459
*Ottawa	C H P National Defence Medical Centre	Calor Mechanical	Replacement of condensate line and related work	106,250	1975-76	106,250	106,250(f)
Ottawa	Connaught Building	A N Shaw and Sons (Eastern) Ltd	Repair exterior stonework	102,583	1974-75	Nil	102,583
Ottawa	Data Computer Centre Tunney's Pasture	W S Burnside Ltd	Replace windows	131,016	1975-76	Nil	131,016(f)
*Ottawa	Jackson Building	J Albert Leduc Ltd	Replacement of carpet	187,051	1975-76	(6,212)	187,051
Ottawa	Lorne Building	Duron Ontario Ltd	Waterproofing of promenade deck	158,133	1976-77	158,133	158,133
Ottawa	National Defence Medical Centre	Calor Mechanical Ltd	Fuel storage alterations	118,408	1976-77	13,000	13,000
Ottawa	No 8 Temporary Building	Heather and Little Ltd	Roof repairs	115,802	1976-77	115,802	115,802(f)
Ottawa	Parliament Hill	Dibblee Construction Ltd	Repairs to roads and services	199,639	1975-76	33,818	199,639(f)
Ottawa	Place de Ville Tower "A"	Campeau Corporation	Tenant alterations	650,000	1975-76	248,529	248,529
Ottawa	Sir John Carling Standard Labs	T P Crawford Ltd	Replacement of roof	132,042	1976-77	132,042	132,042
Ottawa	Tunney's Pasture	Verval Ltd	New aluminum windows	127,251	1975-76	127,251	127,251
<i>Alberta</i>							
Edmonton	South Side Post Office	Bond & Leitch (1975) Ltd	Leasehold alterations	242,207	1976-77	242,207	242,207(f)

\*Amends reporting in previous years' Public Accounts



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<i>Newfoundland</i>						
Bay Roberts .....	Government of Canada Bldg	East Coast Cleaners (1/4/76-30/9/76) .....				2,988
Bay Roberts .....	Government of Canada Bldg	Ernest Noseworthy (1/10/76-31/3/77) .....				2,513
Bishop's Falls .....	Government of Canada Bldg	Curtis & Thomas .....				3,600
Bonavista .....	Government of Canada Bldg	Sanitary Cleaners Ltd .....				4,335
Botwood .....	Government of Canada Bldg	Gerald Budgell (1/4/76-30/6/76) .....				675
Botwood .....	Government of Canada Bldg	Vardys Cleaning Service (1/7/76-31/3/77) .....				2,700
Burgeo .....	Government of Canada Bldg	Abraham G Durnford .....				6,780
Burin .....	Government of Canada Bldg	Harvey Collis .....				3,450
Carbonear .....	Government of Canada Bldg	East Coast Cleaners Ltd .....				6,720
Catalina .....	Government of Canada Bldg	Eugene Dalton .....				4,789
Channel .....	Government of Canada Bldg	Stanley Roberts Jr .....				5,850
Clareville .....	Sacrey Building	Jan-Kleen (1/7/76-1/3/77) .....				2,250
Dark Cove .....	Government of Canada Bldg	Mrs Joan Horlick .....				2,500
Deer Lake .....	Government of Canada Bldg	Deer Lake Janitorial Services .....				3,660
Grand Falls .....	Government of Canada Bldg	Johnston Cleaners (1/4/76-31/7/76) .....				5,168
Grand Falls .....	Government of Canada Bldg	Exploits Cleaning (1/8/76-31/3/77) .....				12,875
Harbour Breton .....	Government of Canada Bldg	Edgar Hunt Sr .....				2,700
Harbour Grace .....	Government of Canada Bldg	Mrs Shirley Cranford .....				3,750
Labrador City .....	Canada Manpower Centre	Gerald McLaughlan .....				2,700
Labrador City .....	Mail Processing Bldg	Labrador Cleaning .....				7,200
Lewisporte .....	Government of Canada Bldg	Allied Aviation Services (1/4/76-30/6/76) .....				1,973
Lewisporte .....	Government of Canada Bldg	Mrs Emily Snow (1/7/76-30/9/76) .....				1,650
Lewisporte .....	Government of Canada Bldg	Mrs Walter Snow (1/10/76-31/3/77) .....				3,300
Marystown .....	Government of Canada Bldg	East Coast Cleaners .....				6,221
Pleasantville and St John's .....	Government of Canada Bldgs 102 202 205 206 223 302 303 304 306 310 311 312 806 815 West End P O Drill Hall Marshall Bldg	Harold Whittle Ltd (1/4/76-31/5/76) .....				31,110
	Government of Canada Bldgs 102 202 205 206 223 302 303 304 306 310 311 312 806 815 West End P O Drill Hall Marshall Bldg	Harold Whittle Ltd (1/6/76-31/5/77) .....	219,170	1975-76	165,350	
Springdale .....	Government of Canada Bldg	Scott Hall (1/4/76-30/9/76) .....				2,040
Springdale .....	Government of Canada Bldg	Newfoundland Cleaning Services Limited (1/10/76-31/3/77) .....				1,620
St Anthony .....	Government of Canada Bldg	G Colbourne (1/7/76-31/3/77) .....				4,191
St Georges .....	Post Office	Mrs Marjorie Blanchard .....				2,100
St Lawrence .....	Government of Canada Bldg	Clyde P Roul .....				4,500
Stephenville .....	Government of Canada Bldg	Jet Janitor Services (1/4/76-31/10/76) .....				6,447
Stephenville .....	Government of Canada Bldg	Maritime Janitorial Maintenance (1/11/ 76-31/3/77) .....				4,563
St John's .....	Ashley Building	General Cleaning Co Ltd .....				4,245
St John's .....	Ashley Building	General Cleaning Co Ltd .....				3,792
St John's .....	Ashley Building	General Cleaning Co Ltd .....				6,224
St John's .....	Clouston Building	General Cleaning Co Ltd .....				2,376
St John's .....	General Post Office	Harold Whittle Ltd .....				6,400
St John's .....	Mail Processing Plant Post Office 1st Floor	General Cleaning Co Ltd .....	288,990	1976-77	138,475	
St John's .....	Watton Building	General Cleaning Co Ltd .....				4,364
St John's .....	Sir Humphry Gilbert Bldg	Harold Whittle Ltd .....				7,600
Stephenville Cossing .....	Post Office	Terrence Downey .....				2,136
Twillingate .....	Government of Canada Bldg	Wilson Guy .....				3,000
Wabana .....	Government of Canada Bldg	James Rideout .....				5,750
Wesleyville .....	Government of Canada Bldg	Charles G Andrews (10/6/76-31/10/76) .....				876
Wesleyville .....	Government of Canada Bldg	Cluny Byron Sturge (1/11/76-31/3/77) .....				1,083
Windsor .....	Government of Canada Bldg	Johnston Cleaner (1/4/76-31/10/76) .....				2,298
Windsor .....	Government of Canada Bldg	Johnston Cleaners (1/11/76-31/3/77) .....				2,049
<i>Prince Edward Island</i>						
Cornwall .....	Post Office	E. Sulis .....				2,100

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		
			Amount	Year of Contract	1976-77 Expenditures To Date
			\$		\$
<i>Nova Scotia</i>					
Annapolis Royal	Government of Canada Bldg	Harry J Lingley			4,200
Antigonish	Government of Canada Bldg	Riteway Cleaners (1/4/76-31/3/77)			22,320
Arichal	Government of Canada Bldg	John B Richard (1/4/76-31/3/77)			4,200
Armdale	Postal Station	Harold J Oakley (1/4/76-31/3/77)			4,250
Bras d'Or	Post Office	William D Howley (1/4/76-31/1/77)			2,167
Canso	Government of Canada Bldg	William G Dixon (1/4/76-31/1/77)			3,600
Chester Basin	Post Office	G W Joudrey (1/10/76-31/3/77)			1,600
Cheticamp	Government of Canada Bldg	Leo P Larade (1/4/76-31/3/77)			2,400
Dartmouth	Post Office	Doug Walker's Cleaning Services (1/4/76-31/3/77)			6,903
Debert	Post Office	Glen M Hartling (1/4/76-31/3/77)			2,000
Eastern Passage	Post Office	Donald R McAvoy (1/4/76-30/11/76)			1,633
Eastern Passage	Post Office	George A Noble (1/12/76-31/3/77)			800
Halifax	Government of Canada Building	Streakless Window Services Ltd			4,125
Halifax	Johnston Building	Aero Maintenance Services (1/4/76-31/12/76)			4,320
Halifax	Ocean Term Shed & Annex Pier 21	Doug Walker's Cleaning Services (1/2/76-31/3/76)			6,960
Halifax	Ocean Term Shed & Annex	Doug Walker's Cleaning Services			7,125
Halifax	Ralston Building	Streakless Window Services Ltd			3,600
Halifax	Sir John Thompson Bldg	Streakless Window Services Ltd			3,600
Halifax	St Mary's University	Doug Walker's Cleaning Services (1/4/76-31/3/77)			6,396
Halifax	South Postal Station	Canadian Assoc for the Mentally Retarded (1/4/76-31/3/77)			4,191
Louisburg	Government of Canada Bldg	Mrs Joan B MacKay (1/4/76-31/3/77)			3,600
Lower Sackville	Post Office	Doug Walker's Cleaning Services (1/4/76-31/3/77)			7,020
Mabou	Post Office	Hugh MacDonald (1/4/76-31/3/77)			2,400
Mahone Bay	Government of Canada Bldg	Walter L Nauss (1/4/76-31/3/77)			2,742
Middleton	Government of Canada Bldg	Wade Charles Newcombe (1/4/76-31/3/77)			7,400
Mulgrave	Government of Canada Bldg	Gordon McCall (1/4/76-31/3/77)			3,600
Halifax	Thornvale Barracks	O'Connors Cleaning Services (1/10/76-31/3/77)			2,607
Hubbards	Government of Canada Bldg	Audrey L Wamboldt (1/4/76-31/3/77)			2,437
Ingonish	Post Office	Mrs Lois E Hardy (1/4/76-31/3/77)			2,037
Ingonish Beach	Government of Canada Bldg	Ronald Dauphinee (1/4/76-31/3/77)			2,070
Kingston	Government of Canada Bldg	Gordon A Salzman (1/4/76-31/3/77)			4,500
Lantz	Post Office	Bernard Isenor (1/4/77-31/3/77)			2,000
Lockeport	Government of Canada Bldg	Russell J Scott (1/4/76-31/3/77)			3,600
Musquodoboit Harbour	Post Office	Mrs George Doyle (1/4/76-31/3/77)			2,400
Pugwash	Government of Canada Bldg	W I Mundle (1/4/76-31/3/77)			2,385
River Hebert	Post Office	Mrs Hugh McEachern (1/4/76-31/3/77)			2,050
River John	Post Office	Mr L Brayley (1/4/76-31/3/77)			2,000
Sheet Harbour	Government of Canada Bldg	Felix J Quillan (1/4/76-31/3/77)			2,940
Sherbrooke	Government of Canada Bldg	Roger I Gillen (1/4/76-31/3/77)			5,000
Shubenacadie	Government of Canada Bldg	Rupert Pincio (1/4/76-31/3/77)			2,310
Sydney	Old Naval Base Esplanade	Allied Aviation Service Co (1/4/76-31/3/77)			8,209
Sydney	Point Edward Naval Base	Allied Aviation Service Co (1/6/75-31/3/77)			2,188
Tatamagouche	Post Office	George E Redmond (1/4/76-31/3/77)			2,400
Trenton	Post Office	Mrs Muriel E Ross (1/4/76-31/3/77)			3,000
Waverley	Post Office	Mrs Robert Delaney (1/4/76-31/3/77)			2,100
Westville	Government of Canada Bldg	Barbara Ann Kennedy (1/4/76-31/3/77)			6,900
Weymouth	Post Office	Edward A LeBlanc (1/5/76-31/3/77)			3,525
Whitney Pier	Post Office	Allied Aviation Service Co (1/4/76-31/3/77)			3,000
Whycocomagh	Post Office	John MacLellan (1/4/76-31/3/77)			2,100
Yarmouth	Yarmouth Shopping Centre	Smith Brothers Cleaning (1/4/76-31/3/77)			4,320
Yarmouth	215 Main Street	Metro Maintenance Serv (1/9/76-31/3/77)			6,417

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<i>New Brunswick</i>						
Blacks Harbour	Government of Canada Bldg	Walter Spear				4,557
Blackville	Highway 8	F Stewart				3,600
Boiestown	Highway 8	Z Cameron (1/2/77-31/3/77)				350
		N E Palmer				960
Buctouche	Government of Canada Bldg	N Collette				3,700
Campbellton	8 Adam St	Frank Martin (1/4/76-30/4/76)				4
Campbellton	8 Adam St	W Martin (1/5/76-31/3/77)				2,383
Canquet	Government of Canada Bldg	Lionel Rossignol				5,520
Centreville	Government of Canada Bldg	G I Walton (1/7/76-31/3/77)				3,735
Dalhousie	Government of Canada Bldg	Brian Letourneau				8,979
Doaktown	Highway 8	H C Stewart				2,243
East Florenceville	Highway 2	B & M Ogden				2,872
Fredericton	541 Prospect Street	Rightway Cleaning				6,205
	Queen Street	Rightway Cleaning				7,876
Grand Bay	Post Office	J Huestis				3,375
Harvey Station	Post Office	C Coburn (16/10/76-31/3/77)				1,286
Havelock	Post Office	E Killan				2,100
Hillsboro	Post Office	K W Shaffer (1/2/77-31/3/77)				350
Kouchibouguac	School	Edison Little				3,888
Moncton	E P A Hangar	Moncton Janitor Service				5,940
Moncton	Mail Room C N R Station Postal Acc	Moncton Janitor				5,184
Moncton	1075 Main Street	Moncton Janitor				5,000
Moncton	Mail Transfer	Moncton Janitor				6,336
Nelson-Miramichi	Post Office	D Hanley (1/1/77-31/3/77)				585
North Head	Government of Canada Bldg	Lewis Taylor				3,900
Oromocto	Government of Canada Bldg	Better Building Maintenance (20/7/76-31/3/77)				8,669
Petitcodiac	Mail Transfer	G A Mills				2,100
Petit Rocher	Route 11	E Doucet				3,240
Plaster Rock	Orange Street	C J King				2,618
Port Elgin	Main Street	J F Trenholm				3,600
Rexton	Brail Street	H Lawson				2,400
Richibucto	Water Street	J P Landry (16/12/76-31/3/77)				1,663
Richibucto	Water Street	S Robecheud (1/4/76-16/7/76)				2,195
Richibucto	Water Street	T Vautour (17/9/76-15/12/76)				458
Rothsay	Post Office	Phyllis Wyman				2,901
Ste Anne de Madawaska	St Andre Street	G Plourde (1/4/76-10/12/76)				1,414
St Antoine de Kent	Buctouche Road	B Richard				2,592
St George	Government of Canada Bldg	R Hunter				3,600
Saint John	Customs Building	Gold Star Window Cleaner				4,496
Saint John	Postal Station "A"	Gold Star Window Cleaner				3,825
Saint John	Postal Station "B"	Dustbane Modern Cleaning (1/4/76-30/4/76)				774
Saint John	Postal Station "B"	J Huestis (16/5/76-31/3/77)				4,568
Saint John	Postal Terminal	Dustbane Modern Cleaning	260,034	1976-77	130,152	
Saint John	Sadim Building	Gold Star Window Cleaner				2,345
Saint Quentin	Manpower	Placide Caron				2,700
Salisbury	Boyd Street	V F Rogers				3,600
Seal Cove	Main Highway	W R Benson				2,112
Tracadie	Highway 11	Mme P Paulin				3,000
<i>Quebec</i>						
Abbotsford	949 Main Street	Clément Choquette				2,310
Acton Vale	1187 St André Street	Service de lavage Drummond (1/1/77-31/3/77)				2,093
Amqui	Government of Canada Bldg	Normand Gagné				4,300
Anjou	7210 Joseph Renaud Blvd	Les Services d'Entretien A G Enr (1/6/76-31/3/77)				8,329
Armstrong	Customs Building	C Net Enr				8,439
Baie Comeau	Government of Canada Bldg	Mrs Marguerite Garon				13,000
Baie Saint-Paul	Post Office	Thomas Tremblay				2,800
Beauceville Est	Government of Canada Bldg	Denis Bernard				3,892
Beauceville Ouest	Post Office	Jean David Quirion (1/4/76-30/4/76)				125
Beauceville Ouest	Post Office	Jean Roch Poulin (1/5/76-31/3/77)				1,881
Beauharnois	3537 St Laurent Street	Delco Maintenance Reg'd				10,607
Beaupré	Post Office	Elphège Renaud				2,160
Bedford	7 Rix Street	Marcel Loiseau (1/6/76-31/3/77)				4,532
Beée	Customs Building	Gérard Corriveau				2,833
Bélair	Post Office	Entretien Paré Enr (1/8/76-31/3/77)				1,600
Bélair	Post Office	Services d'Entretien M R Enr (1/4/76-31/7/76)				660

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures To Date
			Amount	Year of Contract	
			\$		\$
<i>Quebec—Continued</i>					
Berthierville.....	College Street	Roland Rondeau .....			3,952
Black Lake.....	Post Office	Mrs Lucienne Paré .....			2,342
Boischatel.....	Post Office	Lucien Garneau .....			2,280
Bonnaventure.....	Post Office	Mrs Lucille Arsenault .....			3,000
Bromont.....	Post Office	Cité de Bromont .....			3,210
Brownsburg.....	315 Bank	Corporation d'Entretien Général d'Argenteuil .....			2,545
Cabano.....	Post Office	Jacques Brochu .....			3,089
Cacouana.....	Post Office	Irénée Desmeules .....			2,499
Calumet.....	119 Main Street	André Lanthier .....			2,052
Cantic.....	Highway 9B	Philippe Dion .....			6,995
Cap Santé.....	Post Office	Gédéon Delisle .....			2,287
Chambly.....	Post Office	Union Maintenance (1/12/76-31/3/77).....			2,300
Chambly.....	Post Office	Georges E Gauthier (1/4/76-30/4/76).....			4,421
Chambly.....	27 Place Chambly	Union Maintenance Services Reg'd (1/4/76-30/11/76) .....			2,666
Chapais.....	124 Springer Blvd	Mrs Raymonde Fontaine .....			3,500
Chartierville.....	Customs Bldg	S Blanchette .....			3,520
Châteauguay.....	Post Office	Lionel Robert .....			6,900
Chibougamau.....	462 Commercial Street	Félix Cloutier .....			2,580
Chibougamau.....	500 3rd Avenue	Félix Cloutier .....			5,580
Contrecoeur.....	112 Chabot Street	Service de Lavage Général Granby .....			2,111
Cowansville.....	224 South Street	Victoire Bergeron (1/4/76-30/6/76) .....			4,022
Disraeli.....	212 St-Joseph Street	Jean-Marie Lemire .....			2,240
Dolbeau.....	Government of Canada Bldg	Yves Cantin .....			11,240
Dollard des Ormeaux.....	3691 St-Jean Street	Empire Maintenance Ltd (1/4/76-30/6/76) .....			657
Dollard-des-Ormeaux.....	3691 St Jean Street	Imperial Maintenance (1/7/76-1/1/77).....			2,205
Dorion.....	35 St Charles	Richard Leblanc .....			10,200
Dorval.....	Terminal Aviation Bldg	M A Independent (1/4/76-28/2/76) .....			33,393
Dorval.....	Terminal Aviation Bldg	Union Maintenance (1/3/77-31/3/77).....			2,825
Dorval.....	Terminal Aviation Bldg	Service d'Entretien Longueuil (1/4/76-28/2/77) .....			7,370
Dunham.....	409 Main Street	(1/3/77-31/3/77) .....			427
Duparquet.....	123 Beatty Street	Jean-Paul Larochelle Inc .....			1,990
Farnham.....	360 Main Street	Claudette Gilbert .....			2,500
Forestville.....	Government of Canada Bldg	Guy Stephen (1/5/76-31/3/77) .....			3,910
Fort Chimo.....	Post Office	Gilles Lessard .....			4,838
Freighsburg.....	Customs Bldg	Gilles Fortin .....			2,160
Gaspé-Sud.....	Government of Canada Bldg	Maurice Tremblay .....			4,300
Grandes Bergennes.....	Post Office	Camille Hudon .....			10,800
Grenville.....	Post Office	Gérard Lessard .....			2,340
Hauterive.....	Government of Canada Bldg	Thérèse Racicot .....			2,200
Hâvre St-Pierre.....	Post Office	Conciergerie Le Valet Inc .....			8,268
Henryville.....	St-Georges Street	Roland Doyle .....			3,916
Huberdeau.....	Post Office	Jean-Paul Larochelle Inc .....			2,435
Hudson.....	33 Cameron Street	Michel Thomas .....			2,649
Hudson Heights.....	Oakland Street	Marcel Boudreau .....			2,000
Joliette.....	585 Archambault Street	John Ferguson .....			2,088
Kénogami.....	Post Office	Service d'Entretien Laurentien Reg'd .....			4,642
Knowlton.....	Bridge Street	Jean-Claude Bérubé .....			2,040
Labelle.....	195 du College Street	Jean-Paul Larochelle Inc .....			2,628
Lac Bouchette.....	Post Office	Jean Brisebois .....			2,032
Lacolle.....	Highway 221	Jean-Claude Bérubé .....			2,040
Laflèche.....	3875 Grande Allée Street	Jean-Paul Larochelle Inc .....			11,999
L'Annonciation.....	36 Principale Street	United Maintenance Service Reg'd .....			4,500
La Pocatière.....	Government of Canada Bldg	Richard Roy (1/10/76-31/3/77) .....			1,335
Laprairie.....	555 Elizabeth Street	Roger Drapeau .....			3,550
La Salle.....	580 Dollard Street	Honoré Morin .....			4,743
La Salle.....	0110 Jean-Milot	Hawco Construction .....			21,999
La Sarre.....	Government of Canada Bldg	Delco Maintenance Reg'd .....			7,063
Laval.....	157 Des Prairies Street	R St-Jean .....			11,326
Laval.....	260 Le Corbusier Street	Windsor Maintenance Services .....			14,360
Laval.....	3475 Du Souvenir Street	Service d'Entretien Laurentien .....			102,433
Lebel-sur-Quevillon.....	Allard Bldg	Yves et Gilles Phaneuf .....			12,860
*Lennoxville.....	5 Belvedere Street	Lucien J Allard (1/4/76-31/12/76) .....			1,842
*L'Epiphanie.....	61 Leblanc Street	André Delorme .....			4,718
*Les Cèdres.....	62 Main Street	Armand Beauchamp .....			2,700
*Longueuil.....	Food and Drug Bldg	Lucien St-Pierre .....			2,111
Longueuil.....	Metro Station	Windsor Maintenance Service .....			60,195
		Empire Maintenance .....			8,332



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Quebec—Continued</b>						
Longueuil	1001 Pierre Dupuy Street	Knight Maintenance Ltd			38,470	
Louiseville	50 St Aimé Street	Armand Noel (1/4/76–31/10/76)			3,406	
Louiseville	50 St Aimé Street	Marcel Lajoie (1/11/76–31/3/77)			3,760	
Macamic	34 7th Avenue	Willie Parent			2,550	
Mansonville	Bridge Street	Philippe Vanchon (1/6/76–31/3/77)			1,900	
Marieville	540 Ste Marie Street	J Maurice Martel			7,750	
Matapédia	Post Office	Miss Reine Pitre			2,080	
Mercier	Post Office	Jean-Paul Larochelle Inc			2,519	
Métabetchouan	Post Office	Miss L P Plourde			2,380	
Mirabel	333 St Vincent Street	Solange Bleau (1/5/76–31/3/77)			1,980	
Mirabel	Airport Building C	Matac			7,163	
Mistassini	Post Office	Mrs Jacqueline Soucy			2,260	
Mont Joli	Government of Canada Bldg	Mrs. Germain Paris			7,955	
Montmagny	Government of Canada Bldg	Marius Dion Inc			12,490	
Montreal	740 Bélair Street	Allied Building Services (1/4/76–31/10/76)	106,440	1974-75	31,790	106,440(f)
Montreal	740 Bélair Street	Holiday Building Maintenance (1/11/76–31/3/77)	103,165	1976-77	21,492	21,492
Montreal	1179 Bleury Street	Allied Building Services (1/4/76–31/9/76)			7,650	
Montreal	685 Cathcart Street	New System Linen Services			6,708	
Montreal	685 Cathcart Street	Allen's Maintenance			11,115	
Montreal	800 Carré Victoria	Holiday Building			45,882	
Montreal	1945 Centre Street	Canadian Atlantic Building Services			2,194	
Montreal	1625 Chabanel Street W	Allied Building Services			5,400	
Montreal	1625 Chabanel Street W	Allied Building Services (1/6/76–31/8/76)			949	
Montreal	1625 Chabanel Street W	Atlas Building Services (1/9/76–31/3/77)			3,605	
Montreal	C N R Terminal	Windsor Building Maintenance			8,721	
Montreal	6897 Côte St-Luc Street	M A Independent Ltd			11,500	
Montreal	300 Crémazie Street E	Service d'Entretien Châteauguay			16,690	
Montreal	Customs Bldg	Allied Building Services	231,240	1976-77	115,620	115,620
Montreal	Customs Bldg	I N C A			1,200	
Montreal	4944 Décarie Blvd	Holiday Building Maintenance			11,882	
Montreal	757 Des Seigneurs Street	Otonni Brothers Reg'd (1/4/76–31/10/76)			5,250	
Montreal	757 Des Seigneurs Street	Apollo Building Maintenance (1/11/76–31/3/77)			2,708	
Montreal	305 Dorchester Blvd W	Allied Building Services	251,400	1975-76	157,125	157,125
Montreal	305 Dorchester Blvd W	I N C A			2,400	
Montreal	535 Fleury Street W	Parnis Maintenance Reg'd			4,020	
Montreal	2025 Fullum Street	Delco Maintenance (1/4/76–30/4/76)			800	
Montreal	2025 Fullum Street	Delco Maintenance (1/5/76–31/3/77)			10,094	
Montreal	3035 Hochelaga Street	Apollo Maintenance Ltd			4,525	
Montreal	I C A O Building	Allen's Maintenance			6,083	
Montreal	3680 Jeanne Mance Street	Union Maintenance Services Reg'd (1/4/76–31/8/76)			9,975	
Montreal	1180 Lagauchetière	Union Maintenance Services Reg'd (1/4/76–30/11/76)			2,000	
Montreal	5972 Monk Blvd	Allied Building Services (1/4/76–31/10/76)			4,375	
Montreal	5972 Monk Blvd	Apollo Building Maintenance (1/11/76–31/3/77)			2,915	
Montreal	10 Notre-Dame Street E	Allied Building Services (1/4/76–30/4/76)			1,375	
Montreal	10 Notre-Dame Street E	Apollo Building Maintenance Ltd (1/5/76–31/3/77)			11,200	
Montreal	1395 Notre-Dame Street W	Windsor Building Maintenance (1/4/76–31/10/76)			7,956	
Montreal	4290 Ontario Street E	Apollo Building Maintenance			6,490	
Montreal	11200 Pie IX Street	St-Léonard Building Maintenance (1/4/76–31/10/76)			5,243	
Montreal	11200 Pie IX Street	United Maintenance Services (1/11/76–31/3/77)			3,438	
Montreal	40 Pine Street	Holiday Building Maintenance			3,419	
Montreal	Place Bonaventure	Place Bonaventure Inc			2,895	
Montreal	Postal Terminal	Allen's Maintenance	1,050,000	1975-76	530,783	1,050,000(f)
Montreal	Postal Terminal	New System Linen Service			15,540	
Montreal	550 Sherbrooke Street W	Allen's Maintenance			18,396	
Montreal	4895 Sherbrooke Street W	St-Léonard Building Maintenance			4,980	
Montréal	6700 Sherbrooke Street E	St-Léonard Building Maintenance (1/4/76–31/10/76)			4,830	
Montreal	6700 Sherbrooke Street E	Hollywood Maintenance (1/11/76–1/1/77)			1,562	
Montreal	6700 Sherbrooke Street E	Allied Building Maintenance (2/1/77–31/3/77)			1,800	



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures To Date
			Amount	Year of Contract	
			\$		\$
<b>Quebec—Continued</b>					
Montreal	205 Ste-Catherine Street E	St Léonard Building Maintenance (1/4/76-30/9/76)			4,200
Montreal	205 Ste-Catherine Street E	Holiday Building Maintenance (1/10/76-31/3/77)			3,404
Montreal	515 Ste-Catherine Street W	Allen's Maintenance			7,308
Montreal	1420 Ste-Catherine Street W	Holiday Building Maintenance			11,760
Montreal	155 St-Jacques Street W	M A Independant			13,999
Montreal	4330 St-Jacques Street W	Otoni Brothers Reg'd			8,400
Montreal	450 St-Joseph Street E	St Léonard Building Maintenance (1/4/76-31/5/76)			810
Montreal	450 St-Joseph Street E	Service d'Entretien Longueuil (1/6/76-31/3/77)			1,500
Montreal	7640 St-Michel Blvd	St Léonard Building Maintenance			11,436
Montreal	150 St-Paul Street	Entretien Chevalier Ltée			5,239
Montreal	1441 St-Urbain Street	Allen's Maintenance	219,600	1975-76	77,160
Montreal	1441 St-Urbain Street	Service Caterplan (1/10/76-31/3/77)			2,100
Montreal	7500 Viau Street	Allied Building Services			8,285
Mont Rolland	168 St-Charles Street	Maurice Gauvin (1/8/76-31/3/77)			1,600
Mont St-Grégoire	51 Dupuis Street	Jean-Paul Larochelle Inc			2,129
Mont Tremblant	Post Office	Micheline Richer			2,100
Morin Heights	Post Office	Marcel Belisle			2,052
Murdochville	Post Office	Roland Synnot			2,460
Napierville	404 St Jacques Street	Jean-Paul Larochelle Inc (1/4/76-31/7/76)			723
Napierville	404 St Jacques Street	Romain Fortin (1/8/76-31/3/77)			1,907
Neuveille	Post Office	Alphonse Côté			2,040
New-Carlisle	Government of Canada Building	Hughie Renouf			2,644
New Richmond	Post Office	Roland D Leblanc			7,500
Nomingue	156 Notre-Dame Street	Claudette Delaney			2,100
Notre-Dame-du-Lac	Post Office	Hermel Plourde			2,598
Oka	113 Notre-Dame Street	Jean-Paul Larochelle Inc			3,097
Ormstown	26 Lambton Street	René Forget			2,400
Paspébiac	Post Office	Patrice Alain			3,020
Piedmont	Post Office	Maurice Gauvin			2,350
Plessisville	Government of Canada Building	Jean-Paul Bellemarre			12,078
Pointe-aux-Trembles	1225 St Jean-Baptiste St	Delco Maintenance (1/4/76-30/9/76)			6,412
Pointe-aux-Trembles	1225 St Jean-Baptiste St	Services d'Entretien A G (1/10/76-31/3/77)			3,750
Pont Rouge	Government of Canada Building	André Dussault (1/4/76-30/11/76)			1,424
Pont Rouge	Government of Canada Building	André Dion (1/12/76-31/3/77)			832
Quebec	Champlain Terminal	Services Entretien Ompar Ltd.			67,858
Quebec	Charlesbourg	Jean-Charles Lemay			6,110
Quebec	118 Dalhousie	Jean-Charles Lemay			6,100
Quebec	155 Dorchester South	Service Entretien M R Enr			19,864
Quebec	165 Dorchester South	Desko Limited			35,500
Quebec	15 Henderson	Robert Brochu Enr			5,710
Quebec	15 Henderson	Charlesbourg Nettoyage à sec Enr			2,822
Quebec	2 Place Québec	Société Ent Ompar Ltée			6,317
Quebec	Post Office St Roch	Jacqueline Fost Massé			4,148
Quebec	Postal Terminal	Derko Limitée			83,315
Quebec	Post Office Up Town	Derko Ltd			30,437
Quebec	Public Serv Comm—Housing	Derko			9,056
Quebec	Housing	A Thomassin			7,005
Quebec	2 St-André	Jean-Charles Lemay (1/4/76-31/5/76)			1,492
Quebec	2 St-André	Service Ent Immeuble Windsor Ltée (1/6/76-31/3/77)			11,422
Quebec	Ste Foy Building	Jean-Charles Lemay (1/11/76-31/3/77)			23,302
Quebec	Ste Foy Building	Derko Ltée (1/4/76-31/10/76)			26,791
Quebec	Ste Foy Building	Nettoyeur Cartier Inc			2,394
Quebec	Federal Bldg Ste Foy 1141 de l'Eglise	Nettoyeur Tapis B B P Inc			4,858
Quebec	105 St Pierre	Astico Inc			2,880
Quebec	St Sauveur	G T Masse			2,675
Rawdon	380 Queen Street	Le Roi du Nettoyage Enr			3,300
Repentigny	Post Office	Marcel Belisle (1/6/76-31/3/77)			7,062
Rigaud	Post Office	Union Maintenance Services Reg'd			3,578
Rimouski	189 de la Cathédrale	Roger Ross			3,060
Rivière au Doré	Post Office	Lise Gauthier			2,160
Roberval	Government of Canada Bldg	Alphonse Côté (1/4/76-30/4/76)			685

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Quebec—Continued</b>						
Roberval.....	Government of Canada Bldg	Adrien Lavoie (1/5/76-31/3/77) .....			10,358	
Rock Forest.....	Main Street	Armand Paquette (1/9/76-31/3/77) .....			1,750	
Roxboro.....	Post Office	Union Maintenance Services Reg'd (1/4/76-30/11/76) .....			7,998	
Roxboro.....	Post Office	Union Maintenance Services Reg'd (1/12/76-31/3/77) .....			4,132	
St-Amable.....	957 Main Street	Jean-Paul Larochelle Inc .....			2,153	
St-André-Est.....	Post Office	Pierre Paul Huseureau .....			3,196	
St-Antoine.....	Post Office	Laurette Nadeau .....			2,100	
St-Antoine sur Richelieu.....	Post Office	Maurice Dansereau .....			2,048	
St-Barthelemy.....	1981 Lamarche Street	Aleide Cartier .....			2,150	
St-Basile.....	Post Office	Gaston Hardy .....			2,164	
St-Bruno.....	Post Office	André Girard .....			5,925	
St-Calixte de Kilkenny.....	Post Office	Edouard Desormeaux .....			2,267	
St-Chrysostome.....	Post Office	Mireille Bouthillier .....			2,000	
St-Constant.....	146 Chemin St-Pierre	Jean-Paul Larochelle Inc .....			3,497	
St-Cyrille de Wendover.....	Post Office	Thérèse Lemire .....			2,400	
St-Damase.....	Post Office	Ferdinand Despots .....			2,335	
St-Damien.....	Post Office	Alfred Labrie .....			2,220	
St-Ephrem de Beauce.....	Post Office	Yvette Poulin (1/4/76-30/9/76) .....			1,200	
St-Ephrem de Beauce.....	Post Office	Edith Hamel (1/10/76-31/3/77) .....			900	
St-Eulalie.....	Post Office	Claude Desilet .....			2,200	
St-Fabien.....	Post Office	Mrs Laurent Lainey .....			2,000	
St-Félicien.....	Post Office	Gilles Gagnon .....			3,702	
St-Gabriel de Brandon.....	Post Office	Corporation Sanibec de Trois-Rivières .....			5,232	
St-Gervais.....	Post Office	Mrs Léandre Labrecque .....			2,200	
St-Guillaume d'Upton.....	Post Office	Marcel Julien (1/5/76-31/3/77) .....			1,925	
St-Henry de Levis.....	Post Office	Jean Luc Dumont .....			2,730	
St-Jacques de Montcalm.....	Post Office	Service d'Entretien Laurentien Enr .....			2,347	
St-Janvier.....	168 Main Street	Lucien Casaubon (1/8/76-31/3/77) .....			1,800	
St-Jean Chrysostome.....	Post Office	Entretien Dumont Enr. ....			2,040	
St-Jean de Matha.....	Post Office	Mrs Germain Roy .....			3,050	
St-Jean Port Joli.....	Post Office	Alfred Gamache .....			2,770	
St-Joseph de Beauce.....	Government of Canada Bldg	Raymond Vachon .....			3,727	
St-Jovite.....	901 Ouimet Street	Union Maintenance Services Reg'd .....			3,000	
St-Lambert.....	81 Hooper Street	United Maintenance Services Ltd .....			5,699	
St-Laurent.....	1495 Church Street	Ottini Brothers Landscapers (1/11/76-31/3/77) .....			4,000	
St-Laurent.....	1495 Church Street	St-Léonard Building Maintenance (1/4/76-31/10/76) .....			7,245	
St-Laurent.....	3155 Côte de Liesse Blvd	Hygienic Coat and Towel Supply Co .....			3,737	
St-Laurent.....	3155 Côte de Liesse Blvd	Allens Maintenance .....			10,125	
St-Laurent.....	Isabey Street	Medaillon Maintenance (1/4/76-30/6/76) .....			1,455	
St-Laurent.....	Isabey Street	Holiday Building Maintenance (1/7/76-31/3/77) .....			2,735	
St-Laurent.....	665 Montée de Liesse Blvd	Médaillon Maintenance .....			13,350	
St-Léonard.....	6245 Métropolitain Blvd E	Allied Building Services (1/10/76-31/3/77) .....	275,000	1976-77	68,749	68,749
St-Léonard.....	3730 Métropolitain Blvd E	Windsor Building Maintenance (1/5/76-31/3/77) .....			5,426	
St-Léonard d'Anson.....	449 Bellevue Street	Léopold René .....			2,000	
St-Lin des Laurentides.....	200 Laurier Street	Mrs Rolland Léveillé .....			2,813	
St-Mathias.....	293 Richelieu Blvd	Georges E Gauthier .....			2,133	
St-Michel des Saints.....	440 Brossard Street	Henri Larue .....			2,400	
St-Nazaire de Chicoutimi.....	Post Office	Robert Lavoie (1/4/76-31/8/76) .....			1,680	
St-Nazaire de Chicoutimi.....	Post Office	Mrs Guy Boudreau (1/8/76-31/3/77) .....				
St-Nazaire de Chicoutimi.....	Post Office	Marcel Belisle (1/4/76-31/5/76) .....			365	
St-Ours.....	Post Office	Adrien Bonin (1/6/76-31/3/77) .....			2,291	
St-Pamphile.....	Post Office	Noël Leclerc .....			2,608	
St-Pascal de Kamouraska.....	Government of Canada Bldg	Mrs Gaétanne Pelletier .....			3,100	
St-Paulin.....	1660 Lottinville St	Bernard Diamond .....			2,100	
St-Philippe de Laprairie.....	Post Office	Jean-Paul Larochelle Inc .....			2,138	
St-Polycarpe.....	82 Elie-Auclair Street	Romald Poirier .....			2,222	
St-Raymond.....	Post Office	Joseph Voyer .....			3,410	
St-Rémi de Napierville.....	129 Notre-Dame Street	Jean-Paul Larochelle Inc .....			3,413	
St-Rock de l'Acigian.....	16 St Germain St	Léo Brais .....			2,000	
St-Sauveur des Monts.....	20 Filion Street	Service d'Entretien Laurentien Enr .....			2,076	
St-Tite.....	Post Office	Claude Carpentier .....			2,599	
St-Zacharie.....	Post Office	Henri Larivière .....			2,148	
Ste-Anne-de-Bellevue.....	49 Ste-Anne Street	Hubert Pucacco .....			11,587	
Ste-Anne de la Pêrade.....	Post Office	Paul A Leduc .....			2,340	

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Quebec—Concluded</b>						
Ste-Anne des Monts	Government of Canada Bldg	Mrs Lise Mimeault (1/10/76-31/3/77)			4,299	
Ste-Anne des Monts	Government of Canada Bldg	Donald Mimeault (1/4/76-30/9/76)			2,005	
Ste-Émilie de l'Énergie	Post Office	Mme Jacqueline Bonnadère			2,282	
Ste-Rosalie	St Louis Street	Service d'Entretien Laurentien Enr			2,090	
Ste-Véronique	245 Ste-Véronique	André Riopel (1/10/76-31/3/77)			1,125	
St-Victor de Beauce	Post Office	Mrs Debra Lyne Martel (1/4/76-31/7/76)			600	
St-Victor de Beauce	Post Office	Solange Fontaine (1/8/76-31/3/77)			1,600	
Sawyerville	1 Main Street	Corporation Sanibec			1,760	
Scotstown	Victoria Street	Corporation Sanibec			2,416	
Senneterre	612 10th Avenue W	Mrs Alex Genar			4,327	
Shawbridge	La Station St	Maurice Gauvin (1/11/76-31/3/77)			950	
Sherbrooke	2400 King Street	Entretien Sanitaire Enr (1/12/76-31/3/77)			3,600	
Sillery	Post Office	Jean-Charles Lemay			4,110	
Squattek	Post Office	Mrs Nicole Beaulieu			2,496	
Sutton	Government of Canada Bldg	Jean-Paul Larochelle Inc			4,398	
Terrebonne	634 Des Seigneurs Street	Le Roi du Nettoyage Enr			5,640	
Trois Pistoles	Government of Canada Bldg	Elie Jean			3,964	
Trout River	Highway #4	F T St-Onge			3,814	
Valcour	901 St-Joseph	Service Lavage général Granby (1/9/76-31/3/77)			1,375	
Val St-Michel	Government of Canada Bldg	Mrs Marguerite Simard			2,400	
Varennes	80 Langlois Blvd	Rolland Gagnon			5,000	
Verdun	530 Church Street	Allen's Maintenance (1/4/76-31/10/76)			7,175	
Verdun	530 Church Street	Delco Maintenance (1/11/76-31/3/77)			2,745	
Verdun	1035 Galt Street	Allied Building Service (1/4/76-31/12/76)			16,423	
Verdun	1035 Galt Street	Parnis Maintenance (11/1/77-31/3/77)			3,970	
Verdun	800 Golf Road	Allied Building Service			11,500	
Ville Dégelis	Government of Canada Bldg	Mrs Marie Claire Valcourt			3,000	
Waterville	Post Office	André Delorme			5,534	
Westmount	1500 Atwater	Allen's Maintenance			13,728	
Weedon	Manufacture Street	Corporation Sanibec			2,436	
Windsor	Government of Canada Bldg	Cherbourg Provincial Services Inc			4,650	
Yamachiche	Post Office	Armand Milot (1/4/76-31/8/76)			896	
Yamachiche	Post Office	Gilles Galarneau (1/9/76-31/3/77)			1,520	
<b>Quebec—Capital Region</b>						
Ferme Neuve	Post Office	Gérald Giroux			2,200	
Gatineau	Post Office	Rolland Brazeau			10,320	
Hull	Canadian Government Printing Bureau	Jacques Galipeau			7,200	
Hull	Connor Building	Superior Building Cleaning			16,125	
Hull	Farm Building No 9	Dustmoon Maintenance Ltd			2,914	
Hull	Government of Canada Building	Zenith Building Cleaners			6,600	
Hull	Language Centre	Universal Building Cleaners			23,250	
Hull	Parking Garage	Canada's Capital Building Service Ltd			42,011	
Hull	Parking Garage	O K Parking Service Inc			25,833	
Hull	Place du Portage—Phase I	Canada's Capital Building Service Ltd	252,000	1975-76	136,500	210,000
Hull	Place du Portage—Phase I & II	Canada's Capital Building Service Ltd	314,976	1975-76	157,488	236,232
Hull	Place du Portage—Phase I & II	MacDonald Window Cleaning			33,816	
Hull	Place du Portage—Phase I	Sanibec (Ottawa) Corp	212,267	1975-76	115,200	154,667
Hull	Place du Portage Shopping Centre	Zenith Building Cleaning Co.			7,900	
Hull	Polyvalente (Asticou)	M A Independent Building Services Ltd	183,259	1974-75	76,305	174,803
Papineauville	Post Office	Luc Bélanger			2,200	
Pointe-Gatineau	Post Office	Rolland Brazeau			2,800	
Ripon	Post Office	Fleurette Séguin			2,160	
St-André-Avellin	Post Office	Lionel Bédard			3,340	
Thurso	Post Office	George Labrosse			3,300	
Wakefield	Post Office	Edmund Brown			2,700	
<b>Ontario—Capital Region</b>						
Alexandria	Post Office	Mrs Aline Bedard			3,930	
Almonte	Post Office	D B Illingsworth			2,760	
Arnprior	Federal Study Centre	Mohawk Industrial Uniforms			3,148	
Athens	Post Office	Mrs Florence McKinnon			3,300	
Chesterville	Post Office	Gerald Faubert			2,160	
Corbeil	Post Office	Edward Cuillerier			2,700	
Deep River	Post Office	Michael Fowler			4,469	
Iroquois	Post Office	Art Sangers			2,028	
Kanata	Post Office	Faros Interior Maintenance Ltd			13,950	
Kemptville	Post Office	Willis Arcand			5,200	

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Ontario—Capital Region—Continued</b>						
Mallorytown .....	Post Office	James Tuck .....			3,300	
Manotick .....	Post Office	Janet Scharfe .....			3,300	
Martintown .....	Post Office	Elaine McIntyre .....			2,400	
Merrickville .....	Post Office	Henry Kay .....			2,200	
Orleans .....	Post Office	Mrs Dianne Delorme .....			2,733	
Ottawa .....	"A" Building	Olympic Building Services .....	157,624	1975-76	99,552	149,328
Ottawa .....	Administration Building	El Greco Building Cleaning .....			34,483	
Ottawa .....	All State Building	Atlas Building Cleaning Co .....			5,475	
Ottawa .....	Archival Records and Storage	Arcadian Building Cleaning Service .....			16,500	
Ottawa .....	Bells Corners Complex	United Building Cleaners .....			42,060	
Ottawa .....	Besserer Building	Athens Building Cleaning Ltd. ....			34,620	
Ottawa .....	Birks Building	Westboro Building Services Ltd. ....			15,984	
Ottawa .....	Blackburn Building	M A Independent Service Ltd. ....	147,405	1974-75	50,685	112,685
Ottawa .....	Bogue Building	Express Building Cleaning .....			10,200	
Ottawa .....	Booth Building	Universal Building Cleaners .....			12,333	
Ottawa .....	Booth Building	Ottawa Cleaners .....			5,750	
Ottawa .....	580 Booth Street	Knight Maintenance Ltd. ....	220,375	1976-77	46,208	46,208
Ottawa .....	580 Booth Street	Olympic Building Cleaning .....	202,556	1974-75	61,556	202,556(f)
Ottawa .....	Brock Building	El Greco Building Cleaning .....			12,768	
Ottawa .....	Brooke Claxton Building	Canada's Capital Building Cleaning .....	123,935	1974-75	15,501	103,268
Ottawa .....	Brooke Claxton Building	Capital City Maintenance Ltd. ....	156,160	1976-77	58,460	58,460
Ottawa .....	"C" Building	Cedars Cleaning Services .....			50,903	
Ottawa .....	Cafeteria Building	Hallmark Building Cleaning .....			2,215	
Ottawa .....	Campanile Project	V S Services Ltd. ....	372,080	1975-76	180,334	259,085
Ottawa .....	Canada Four Corners	Ottawa Cleaners .....			7,200	
Ottawa .....	Canada Permanent Trust	Faros Interior Maintenance Ltd. ....			8,688	
Ottawa .....	Canadian Communicable Disease Lab	Ability Janitorial Service .....			4,148	
Ottawa .....	C E F Various Buildings	Faros Interior Maintenance Ltd. ....			11,375	
Ottawa .....	C E F Various Buildings	N P Building Cleaning Co .....			9,155	
Ottawa .....	C E F Various Buildings	United Building Cleaning .....			15,050	
Ottawa .....	C E F Various Buildings	A S Building Cleaning .....			7,708	
Ottawa .....	C E F Various Buildings	Faros Interior Maintenance Ltd. ....			24,375	
Ottawa .....	Chemical & Radioactive Ores	Central Building Cleaning .....			7,356	
Ottawa .....	Chemical & Radioactive Ores	Athens Building Cleaning Ltd. ....			31,643	
Ottawa .....	Colonel By Towers	Towers Building Cleaning .....			5,500	
Ottawa .....	Colonel By Towers	Oscar's Building Service Co .....			4,291	
Ottawa .....	Conference Centre	Roma Building Cleaning Co .....	226,884	1975-76	97,236	218,781
Ottawa .....	Connaught Building	J G Cleaning .....			50,940	
Ottawa .....	Crain Building	Atlas Building Cleaning Co .....			3,492	
Ottawa .....	Daly Building & Annex	A V S Building Cleaning Ltd. ....	126,100	1975-76	57,850	83,850
Ottawa .....	D P W Test Labs	Finos Tex Interior Cleaning .....			27,700	
Ottawa .....	D P W Storage	Universal Building Cleaning Co .....			3,334	
Ottawa .....	D V A Records	Knight Maintenance Ltd. ....			24,630	
Ottawa .....	East Memorial Building	Clean-View Building Services .....	190,992	1976-77	95,496	95,496
Ottawa .....	Environmental Health	Crown Building Cleaning .....			18,461	
Ottawa .....	Exhibition Commission	Roma Building Cleaning Co .....			28,500	
Ottawa .....	Finance Building	Atlas Building Cleaning .....			25,473	
Ottawa .....	Finance Building	Atlas Building Cleaning .....	127,100	1976-77	31,650	31,650
Ottawa .....	Florsheim Building	Westboro Building Service Ltd. ....			5,400	
Ottawa .....	Food & Drug Building	Sam's Building Cleaners .....	114,443	1974-75	40,069	93,978
Ottawa .....	Forest Products Lab	Ottawa Cleaners .....			27,750	
Ottawa .....	Geological Surveys	Three Star Building Cleaning .....	330,171	1973-74	64,345	330,171(f)
Ottawa .....	Geological Surveys	Sanitor Ltd. ....	140,137	1976-77	29,195	29,195
Ottawa .....	General Purpose Building No 1	Arcadian Building Cleaning Services .....	265,776	1974-75	96,252	265,776(f)
Ottawa .....	Hangars 17 & 18	Service Master P B M Ottawa Ltd. ....			6,798	
Ottawa .....	Hangars 66, 67 & 68	Canada's Capital Building Cleaning .....			14,400	
Ottawa .....	Hope Building	Atlas Building Cleaning .....			5,670	
Ottawa .....	Hope Building	Emmi Cleaners .....			2,927	
Ottawa .....	Hunter Building	M A Independent Building Service .....	183,954	1975-76	61,488	132,614
Ottawa .....	Jackson Building	Imperial Maintenance Ltd. ....	128,760	1974-75	5,400	128,760(f)
Ottawa .....	Jackson Building	Siper Cleaning Ltd. ....	118,474	1976-77	54,301	54,301
Ottawa .....	Johannesen Building	El Greco Building Cleaning .....			2,970	
Ottawa .....	Jeanne Mance Building	Capital City Maintenance Ltd. ....	208,800	1976-77	34,905	34,905
Ottawa .....	Justice Building	Ottawa Janitorial Service Ltd. ....	137,000	1975-76	68,499	114,117
Ottawa .....	Justice Annex	Faros Interior Maintenance Ltd. ....			10,950	
Ottawa .....	Killeaney Building	Metcalfe Realty .....			3,276	
Ottawa .....	Lampman Building	J G Cleaning .....			11,726	
Ottawa .....	Language Centre	Canada's Capital Building Service .....	275,327	1975-76	90,354	200,586
Ottawa .....	La Promenade	Express Building Cleaning .....	186,804	1974-75	62,268	145,292



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Ontario—Capital Region—Concluded</b>						
Ottawa	LaSalle Complex	M P Building Cleaning Service	104,578	1975-76	54,263	78,935
Ottawa	L'Explanade Laurier	Olympia and York			1,055,148	
Ottawa	Lorne Building	Robert Souldard Enterprises Ltd			3,960	
Ottawa	E K Marshall	Capital City Maintenance Ltd			3,995	
Ottawa	Meriline Court	Meriline Court			3,062	
Ottawa	Metro "C" Block	General Service Maintenance			20,315	
Ottawa	Metropolitan Life Building	Metropolitan Life Insurance Co			4,765	
Ottawa	Mine & Fuels Complex	Imperial Building Maintenance Ltd	117,710	1976-77	57,920	57,920
Ottawa	Mortimer Building	Efes Cleaning Ltd			17,319	
Ottawa	Museum of Science and Technology	Imperial Building Maintenance Ltd			38,400	
Ottawa	N C C Building	Athens Building Cleaning			12,971	
Ottawa	National Defence Headquarters	Expert Window Cleaning			10,850	
Ottawa	National Library & Archives	Sparta Building Maintenance Ltd	358,800	1976-77	179,400	179,400
Ottawa	National Police Service	Bonnie Cleaners			3,586	
Ottawa	National Press Building	Ottawa Cleaners			19,444	
Ottawa	National Research Council	Arcadian Building Cleaning Services	139,000	1976-77	28,958	28,958
Ottawa	National Research Council	Canada's Capital Building Service	143,000	1974-75	41,708	143,000(f)
Ottawa	National Revenue & Data Centre	Canada's Capital Building Service	912,033	1973-74	273,600	880,400
Ottawa	K W Neatby Building	Ottawa Janitorial Service	165,173	1975-76	82,017	89,990
Ottawa	No 1 Supply Centre Bldg	Oscar's Building Services			10,800	
Ottawa	No 1 Supply Centre Bldg	Finos Tex Interior Cleaning			13,867	
Ottawa	No 2 Temporary Building	Imperial Building Maintenance	128,812	1975-76	62,812	90,312
Ottawa	No 4 Temporary Building	Olympic Building Services	115,200	1973-74	38,795	109,195
Ottawa	No 5 Temporary Building	Surfchem Chemicals Ltd	102,574	1976-77	39,700	39,700
Ottawa	No 5 Temporary Building	Express Building Cleaning Services			5,610	
Ottawa	No 6 & 9 Temporary Building	J G Cleaning Ltd	214,090	1974-75	80,359	192,813
Ottawa	No 8 Temporary Building	Faros Interior Maintenance Ltd	181,311	1974-75	19,569	181,311(f)
Ottawa	No 8 Temporary Building	Alpha Veeta Cleaning Service	300,370	1976-77	135,125	135,125
Ottawa	Plant Products Building	A V S Building Cleaners			4,000	
Ottawa	Plant Products Building	Imperial Building Maintenance Ltd			9,646	
Ottawa	Postal Terminal Building	Canada's Capital Building Cleaning	1,176,000	1975-76	588,000	931,000
Ottawa	Postal Station "B"	Efes Cleaning Ltd			9,246	
Ottawa	Postal Station "C"	Three Star Building Cleaning			9,375	
Ottawa	Postal Station "E"	Efes Cleaning Ltd			9,425	
Ottawa	Postal Station "F"	Ottawa Montreal Enterprises			4,189	
Ottawa	Postal Station "H" & Ashton Press	Bonanza Building Cleaners			6,000	
Ottawa	Postal Station "H" & Ashton Press	United Building Cleaners			6,851	
Ottawa	Postal Station "J"	Efes Cleaning Ltd			11,098	
Ottawa	Radiation Protection	Universal Building Cleaners			19,000	
Ottawa	St Lukes School	A A Building Cleaning Service			4,323	
Ottawa	Saxe Building	Westboro Building Service Ltd			4,200	
Ottawa	Sir Alexander Campbell	Universal Building Cleaning	224,800	1975-76	112,500	196,500
Ottawa	Sir Charles Tupper Building	Canadian Linen Supply			3,476	
Ottawa	Sir Charles Tupper Building	Gerald Scantland			4,880	
Ottawa	Sir Charles Tupper Building	Metro Building Cleaning	273,360	1976-77	134,207	134,207
Ottawa	Sir John Carling Building	Capital City Maintenance	281,434	1976-77	144,334	144,334
Ottawa	Sir John Carling Building	Roma Building Cleaning	176,360	1974-75	3,250	176,360(f)
Ottawa	Sperry Gyroscope Building	Emmi Cleaners			3,167	
Ottawa	Standards Lab Building	Olympic Building Services Ltd			11,955	
Ottawa	Statistics Canada	Canadian Linen Supply			5,500	
Ottawa	Statistics Canada (New Tower)	Knight Maintenance Ltd	341,827	1974-75	127,160	322,600
Ottawa	Statistics Canada (Data Processing)	Alpha Veeta Cleaning Service	269,000	1976-77	22,417	22,417
Ottawa	Statistics Canada (Data Processing)	Cleanview Building Service	315,939	1974-75	105,003	315,939(f)
Ottawa	Surveys & Mapping	Knight Maintenance Ltd	304,088	1975-76	148,129	248,919
Ottawa	Victoria Building	Faros Interior Maintenance			7,125	
Ottawa	Victoria Building	Roma Building Cleaning			25,500	
Ottawa	Victoria Museum	Robert Souldard Enterprises			2,500	
Ottawa	War Museum	Columbia Cleaners Ltd			13,375	
Ottawa	War Museum	M P Building Cleaning Service			16,039	
Ottawa	Warner Building	Royal Building Cleaning			19,993	
Ottawa	West Memorial	Imperial Building Maintenance	181,334	1976-77	87,645	87,645
Ottawa	William Saunders Building	Capital City Maintenance			7,200	
Morrisburg	Post Office	Edward Billings			2,470	
Richmond	Post Office	Linda Hall			2,080	
Stittsville	Post Office	Bessie North			2,550	
Vanier	Postal Station	Efes Cleaning Ltd			8,446	
Westport	Post Office	Francis Ryan			2,100	



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<i>Capital Region—Generally—</i>						
	Various Buildings	A A Building & Cleaning .....			4,597	
	Various Buildings	A W Carpet & Furniture .....			4,725	
	Various Buildings	A B C Rug & Furniture .....			3,962	
	Various Buildings	Ability Janitorial Services .....			20,921	
	Various Buildings	Allens Maintenance .....			2,381	
	Various Buildings	Canada Catering .....			4,029	
	Various Buildings	Canadian Linen Supply .....			3,364	
	Various Buildings	Cleanco of Ontario .....			4,612	
	Various Buildings	Executive Window Cleaning .....			3,008	
	Various Buildings	Express Building Cleaners .....			28,778	
	Various Buildings	General Service Maintenance .....			33,544	
	Various Buildings	Grant Security Service .....			3,200	
	Various Buildings	Hull Building Cleaners .....			5,018	
	Various Buildings	Independent Linen Service .....			4,562	
	Various Buildings	Jacques Galipeau .....			33,985	
	Various Buildings	Jean Paul Galipeau .....			5,950	
	Various Buildings	M A Independent Building Service .....			34,636	
	Various Buildings	M J K Maintenance Ltd .....			8,565	
	Various Buildings	One Hour Cleaners .....			2,685	
	Various Buildings	Ottawa Cleaners .....			4,215	
	Various Buildings	Pierre Laurin .....			3,425	
	Various Buildings	Riteway Window Cleaners .....			8,981	
	Various Buildings	Robert Soulard Enterprises .....			4,113	
	Various Buildings	Roma Building Cleaning Co .....			2,425	
	Various Buildings	Sanco Janitorial Services .....			8,431	
	Various Buildings	Steamatic Ltd .....			17,795	
	Various Buildings	Steam Clean of Ottawa Ltd .....			4,338	
	Various Buildings	Universal Building & Cleaning .....			2,385	
	Various Buildings	Westboro Building Service .....			2,415	
<i>Ontario</i>						
Acton .....	45 Bower Street	Sparkle Janitor .....			5,820	
Agincourt .....	2918 Sheppard Avenue East	The Caretakers (1/4/76-31/10/76) .....			1,974	
Agincourt .....	2918 Sheppard Avenue East	Horizon Bldg Maintenance (1/11/76-31/3/77) .....			900	
Agincourt .....	4245 Sheppard Avenue East	Masson Office Cleaners .....			8,250	
Ajax .....	30 Kings Crescent	Ajax Floor & Rug .....			9,000	
Alliston .....	10 Victoria Street	Mrs M Forbes .....			3,528	
Ancaster .....	Post Office	Mohawk Cleaning Service .....			4,440	
Apsley .....	Burleigh Street	Mrs S Rooke (1/4/76-31/8/77) .....			1,083	
Apsley .....	Burleigh Street	Mrs D Whitmore (1/9/76-31/3/77) .....			1,715	
Aurora .....	Wellington Street	North York Maintenance .....			14,165	
Ayr .....	Post Office	Satisfaction Cleaning Service (1/10/76-31/12/76) .....			600	
Ayr .....	Post Office	Joe Murphy (1/1/77-28/2/78) .....			1,660	
Barrie .....	Shopping Plaza	Bamric Janitorial .....			2,400	
Bath .....	Main Street	Buds Unique Cleaning (1/4/76-31/12/77) .....			1,575	
Bath .....	Post Office	Cross Town Cleaners (1/1/77-31/3/77) .....			494	
Beaverton .....	Simcoe Street	James McDougall .....			2,100	
Belle River .....	Post Office	Canadian Maintenance Service (Resigned 31/11/76) .....			1,365	
Belle River .....	Post Office	Louis Janitorial Service (1/1/77-31/12/77) .....			885	
Belleville .....	228 Dundas	Lyle Labrash & Son .....			24,948	
Binbrook .....	Post Office	Mary Hillgartner (1/12/75-30/11/76) .....			1,864	
Binbrook .....	Post Office	Royal Maintenance Company (1/12/76-30/11/77) .....			800	
Blind River .....	Government of Canada	William Kerr Taylor .....			5,100	
Bolton .....	King Street	Northmount Maintenance (1/4/76-30/5/76) .....			700	
Bolton .....	King Street	Bolton Maintenance (1/6/76-31/3/77) .....			3,500	
Brampton .....	158 Kennedy Road	Malton Maintenance .....			3,575	
Brampton .....	56 Queen Street	Jaymar Building Services .....			17,614	
Brantford .....	L C D No 1	International Systems (1/12/76-30/11/77) .....			1,167	
Brechin .....	King Street	D & E McNabb .....			2,100	
Bridgen .....	Post Office	Mrs Gertrude Carter (1/6/76-31/5/78 extended to 1978) .....			1,927	
Brighton .....	Main Street	B & D Cleaning Service (1/4/76-31/7/76) .....			1,800	
Brighton .....	Main Street	M A Byers (1/8/76-31/3/77) .....			3,667	
Britt .....	Post Office	Alfred Ambeau .....			2,850	

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Ontario—Continued</b>						
Brooklin	Vipon & Price	Highgloss Building Maintenance			3,000	
Bruce Mines	Post Office	Gail E Barber			2,750	
Brussels	Post Office	Mr John Pennington			2,160	
Burks Falls	Ontario Street & Hwy 1	Martha Shaw			4,920	
Burlington	688 Brant Street	White Star Cleaning			23,400	
Burlington	New Street	White Star Cleaning			4,375	
Burlington	Guelph Line	Sunshine Window			2,292	
Burlington	15 Plains Road West	Sunshine Window			2,292	
Caledon	Hurontario Street	Mrs M Thompson (1/4/76-30/11/76)			1,575	
Caledon	Hurontario Street	Margaret Emeny (1/12/76-31/3/77)			800	
Caledon East	Main Street	Carole Jenney			2,520	
Caledonia	Post Office	Mrs Irene Young			2,400	
Callander	Post Office	Marguerite Campbell			3,000	
Campbellford	Bridge & Dixie	Best Janitorial Service (1/4/77-19/11/76)			4,048	
Campbellford	Bridge & Dixie	Donald Maintenance Service (20/11/76-20/1/77)			1,550	
Campbellford	Bridge & Dixie	Ted's Cleaning Service (21/1/77-31/3/77)			1,360	
Campbellville	Campbellville Road	Rhoda Agnew (1/4/76-30/16/76)			625	
Campbellville	Campbellville Road	Pioneer Maintenance (1/7/76-31/3/77)			2,475	
Cannington	Cameron Street	N R McPhadden (1/4/76-30/11/76)			1,200	
Cannington	Cameron Street	Mrs Kothabuer (1/12/76-31/3/76)			1,000	
Capreol	Post Office	Lynn Mazzuca (1/4/76-31/1/77)			2,890	
Capreol	Post Office	Reliable Window Cleaners (1/2/77-31/3/77)			520	
Carrying Place	Hwy 33	Mrs M Hillier			2,400	
Cayuga	Post Office	Mr T Draper			2,400	
Chelmsford	Post Office	Earl Racette			4,080	
Claremont	Albert Street	Mrs S Redshaw			3,000	
Clinton	Post Office	Mr R L Cudmore			4,033	
Cobalt	Government of Canada Bldg	Verut Commercial Cleaning			7,825	
Coboconk	Albert Street	Mrs G McGinnis			2,600	
Cochrane	Government of Canada Bldg	Earl Toal (1/3/76-15/1/77)			4,999	
Cochrane	Government of Canada Bldg	Rowley's Janitorial Services (16/1/77-15/3/77)			1,917	
Colborne	King Street	Mrs R Muller			4,500	
Coldwater	Main Street	Mr I Schaller			2,496	
Collingwood	Hurontario Street	Bob's Janitorial Service (1/4/77-31/3/77)			2,975	
Collingwood	Hurontario Street	A & M Janitorial (1/2/77-31/3/77)			750	
Collins Bay	1261 Glenmore Avenue	Harrison Janitor (1/7/76-31/7/77)			430	
Collins Bay	1261 Glenmore Avenue	Buds Unique Cleaning (1/8/76-31/3/77)			5,943	
Concord	220 Hwy 7	Marshall Maintenance			3,720	
Corunna	Post Office	Peterman Building Maintenance (6/11/75-5/11/76)			1,400	
Corunna	Post Office	Pam Janitorial Service (6/11/76-5/11/77)			1,500	
Courtland	Post Office	Irene Knautz (1/1/77-31/12/77)			540	
Creemore	Mill Street	Mrs C Gibson (1/4/76-30/4/76)			202	
Creemore	Mill Street	Mrs E Beattie (1/5/76-31/3/77)			2,897	
Desbarats	Post Office	Jean E Ward			2,700	
Deseronto	Main & Centre	Malcolm's Janitorial			4,200	
Devlin	Post Office	Marlene M Swire			2,400	
Don Mills	169 Donway	North York Maintenance			55,910	
Don Mills	1859 Leslie	Masson Office Cleaners			14,780	
Dorchester	Post Office	Sylvia Benjamin (4/2/76-3/2/77)			1,975	
Dorchester	Post Office	Gerka Maintenance (1/2/77-31/1/78)			396	
Dorset	Post Office	Chester H Koch			2,365	
Downsview	4478 Chesswood	Mars Janitorial			4,080	
Downsview	4905 Dufferin Street	Nu Mars Janitorial (1/4/76-30/9/76)	627,000	1973-74	104,875	627,375
Downsview	4905 Dufferin Street	North York Maintenance (1/10/76-31/3/77)	169,900	1976-77	84,950	84,950
Downsview	2800 Keele Street	Knt Janitorial			16,334	
Downsview	155 Martin Ross	Unvers Building Maintenance			3,500	
Downsview	1101 Sheppard West	Atlas Office Cleaners (1/4/76-31/8/76)			4,647	
Downsview	1101 Sheppard West	Capital Building Cleaning (1/9/76-31/8/77)			3,550	
Dresden	Post Office	Mrs Albertje Eyzenga (1/9/76-31/8/77)			1,292	
Dresden	Post Office	Mr Murray Armstrong (1/9/76-31/8/77)			2,042	
Dublin	Post Office	Mrs Helen Feeney			2,150	
Dundalk	Post Office	Mr Joseph Schermaul			3,225	
Dutton	Post Office	Mrs Bonnie Lundy			1,965	
Dwight	Post Office	Maxine Reid			2,160	
Earlton	Post Office	Louise Dupuis			2,325	
Eganville	John Street	W Kuno			3,000	

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures To Date
			Amount	Year of Contract	
Ontario—Continued			\$		\$
Elmvale	Stone Street	Mrs S Sibbald			2,500
Emeryville	Post Office	Dekel Janitorial Service			2,400
Erin	Main Street	Mrs B Moodie			2,622
Espanola	Post Office	Anna Bressan			4,738
Etobicoke	577 Burnhamthorpe	Super Cleaning Service (1/4/76-31/8/76)			5,428
Etobicoke	577 Burnhamthorpe	Peter's Janitorial (1/9/76-31/1/77)			1,922
Etobicoke	577 Burnhamthorpe	European Janitorial (1/2/77-31/3/77)			1,642
Fencelon Falls	Market Street	Max Jones (1/4/76-30/4/76)			210
Fencelon Falls	Market Street	Mrs A Pipe (1/5/76-31/3/77)			2,475
Field	Post Office	Paul A Menard			2,040
Foleyet	Post Office	Marcel Gilbert			2,400
Fonthill	Post Office	Mrs Wendy Arbour			2,200
Forest	Post Office	Peterman Building Maintenance (1/10/75-30/9/76)			1,200
Forest	Post Office	Mr Gary Coulbeck (1/10/76-30/9/77)			1,590
Frankford	Trent Street	Mrs M Wall			3,412
Garson	Post Office	Reliable Window Cleaners			2,900
Geraldton	Government of Canada Bldg	Mr & Mrs A Porcellana			9,202
Glencoe	Post Office	Evelyn McCracken			3,388
Gore Bay	Government of Canada Bldg	Aline Marois (1/4/76-28/2/77)			2,383
Gore Bay	Government of Canada Bldg	Lorne H McQuarrie (1/3/77-31/3/77)			295
Gravenhurst	Government of Canada Bldg	Continental Building Cleaning (1/4/76-31/8/77)			2,650
Gravenhurst	Government of Canada Bldg	David Gould Cleaning (30/9/76-31/3/77)			4,666
Grimsby	Post Office	June C Shaw			7,500
Guelph	121 Quebec Street	B & B Maintenance			2,791
Guelph	Ignatius College	Modern Building Maintenance			62,304
Guelph	385 Woolwich Street	Bill's Building Maintenance (1/3/76-28/2/77)			10,542
Guelph	385 Woolwich Street	Modern Building Maintenance (1/3/77-29/2/78)			1,233
Hagersville	Post Office	Mrs Donna Armstrong			2,497
Haileybury	Post Office	Thomas Logan			3,000
Hamilton	60 Kenilworth	White Star Janitorial			9,400
Hamilton	150 Main Street	White Star Janitorial	206,340	1976-77	101,347
Hamilton	118 Market Street	White Star Janitorial			22,200
Hamilton	199 Parkdale	Mrs M Goodwin (1/4/76-31/1/77)			2,775
Hamilton	199 Parkdale	Maintenance Service (1/2/77-31/3/77)			600
Hamilton	845 Upper James	White Star Janitorial			5,925
Hamilton	Upper Gage & 7th	White Star Janitorial			9,108
Hamilton	585 Wentworth	White Star Janitorial			3,348
Hampton	Temperance Street	Mrs H A Barron			2,100
Hammer	Post Office	Dependable Janitor Service			4,060
Harriston	Post Office	Thomas Lloyd			2,667
Hastings	Front Street	Mr & Mrs A Switzer			2,100
Havelock	Main Street	Mrs R Newton			2,100
Hillsburgh	Main Street	Mrs D Patterson			2,100
Holland Landing	Dalhousie	C J Winters			2,440
Hornepayne	Post Office	H Widowski (1/4/76-31/5/76)			400
Hornepayne	Post Office	Beverley Krystia (1/6/76-31/3/77)			2,000
Huron Park	Post Office	Mrs Ann Kellar (1/10/76-31/8/77)			1,167
Ignace	Post Office	Judy Franck			6,480
Iliderton	Post Office	Garka Maintenance (1/1/77-31/12/77)			540
Inglewood	Dufferin Street	Mrs J Zettle			2,160
Iron Bridge	Post Office	Doris Degagne			2,700
Iroquois Falls	Government of Canada Bldg	Paul Seguin			2,100
Iroquois Falls	Post Office	Madelaine McLean			3,000
Islington	Sherway Gardens	Mars Janitorial			4,380
Kakabeka Falls	Post Office	Annie Weller			2,400
Kearney	Post Office	Ruby McManus (1/4/76-30/9/76)			550
Kearney	Post Office	David Gould			1,500
Keene	Third Street	Mrs G Nelson			2,700
Keswick	Church Street	Keswick Janitorial			3,720
Killaloe	Queen Street	Mrs S Mask			3,720
King City	Park Street	Marshall Maintenance			4,140
Kingston	336 Alfred	Acme Window Cleaners			2,475
Kingston	382 King Street East	Crosstown Cleaners			4,378
Kingston	797 Princess Street	Crosstown Cleaners			2,811
Kinmount	283 King Street East	Mr K Stata			2,100
Kirkland Lake	Government of Canada Bldg	Omer Haapala (1/4/76-31/5/76)			1,282
Kirkland Lake	Government of Canada Bldg	Roger Gaudette (1/6/76-31/3/77)			1,500
Kirkland Lake	Government of Canada Bldg (New)	Roger Gaudette (10/4/76-31/3/77)			24,239

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

			Contracts \$100,000 or Over			
Location	Name or Address of Building	Contractor	Amount	Year of Contract	1976-77 Expenditures	Expenditures To Date
Ontario—Continued			\$		\$	\$
Kitchener	LCD No 11	Mrs Madaline Cooper			5,200	
Kitchener	LCD No 33	Control Building Services			2,709	
Kitchener	LCD No 33	Mrs Madaline Cooper			4,375	
Kitchener	139 Ardelt Street	Hughes Floor Maintenance			19,280	
Kitchener	582 Frederick	Mr Carl W Rector			2,000	
Kleinburg	Islington Avenue	J Salmon (1/4/76-15/5/76)			120	
Kleinburg	Islington Avenue	Marshall Maintenance (16/5/76-31/3/77)			1,950	
Lakefield	Bridge & Queen	Larry Hunt			2,375	
Langton	Post Office	Mrs Evelyn Carroll			2,140	
Lavigne	Post Office	Bernadette Piette			2,080	
Little Britain	King Street	Mariposa Cleaning			2,100	
Lively	Post Office	R M Sharpe			2,561	
London	LCD No 1	London Floor Service			6,480	
London	LCD No 2	Industrial Building Maintenance (Terminated 31/8/76)			1,200	
London	LCD No 2	Mackenzie's Janitorial Service (16/9/76-15/9/77)			1,533	
London	120 Queens Avenue	Mackenzie Janitorial Service			21,750	
London	539 Richmond	Modern Building Cleaning (1/6/75-31/5/76)			2,508	
London	539 Richmond	Gerka Maintenance (1/6/76-30/6/77)			14,488	
London	781 Richmond	Peterman Building Maintenance (1/9/75-31/8/76)			2,900	
London	781 Richmond	Mackenzie's Janitorial Service (1/9/76-30/8/77)			3,785	
London	Postal Station "C"	Gerka Maintenance (1/7/76-30/6/77)			1,575	
London	Terminal "A"	Peterman Building Maintenance (8/9/75-7/9/76)			52,894	
London	Terminal "A"	Ambassador Building Service (8/10/76-7/10/77)			15,219	
London	451 Talbot	Nationwide Building Service	270,000	1976-78	134,250	145,437
Lucan	Post Office	John P Quinn (1/5/74-30/4/76)			187	
Lucan	Post Office	Willis Building Maintenance (Resigned 30/6/76)			400	
Lucan	Post Office	John P Quinn (1/7/76-30/6/77)			2,025	
Lucknow	Post Office	Miss Carrie Milne			2,200	
Lynden	Post Office	Mr Gordon Wilson			2,758	
Mactier	Post Office	Donald McMenemy			2,040	
Malton	6465 Airport Road	Malton Maintenance (1/4/76-30/6/76)			2,400	
Malton	6465 Airport Road	Atlas Office Cleaners (1/7/76-30/9/76)			2,685	
Malton	6465 Airport Road	I T T Building Services (1/10/76-31/3/77)			3,331	
Malton	Airport Building T72	Master Nick Building Services			23,490	
Malton	2855 Derry Road	Malton Maintenance (1/4/76-31/5/76)			900	
Malton	2855 Derry Road	Jay Mar Janitorial (1/6/76-31/3/77)			7,004	
Manitouwadge	Post Office	Thomas D Dussome			3,600	
Maple	Keele Street	Marshall Maintenance			4,080	
Marathon	Post Office	Mrs A Kerr-Taylor			4,800	
Markham	21 Main Street	Camelot Cleaners (1/4/76-31/12/76)			5,490	
Markham	21 Main Street	Underwood Building Maintenance (1/77-31/3/77)			2,498	
Marmora	Forsyth Street	Mrs R Moore			2,500	
Midland	1st & Dominion	Midland Janitorial			3,600	
Millbrook	King & Union	Mrs B Smith (1/4/76-30/11/76)			1,665	
Millbrook	King & Union	Mr E Patton (1/12/76-31/3/77)			967	
Milliken	Kennedy Lee Plaza	Elgos Janitorial			2,400	
Milton	243 Main Street	L D Phillips (1/4/76-15/4/76)			250	
Milton	243 Main Street	Sparkle Janitorial			1,215	
Milton	243 Main Street	Pioneer Maintenance (1/7/76-31/3/77)			4,125	
Milton	307 Steeles Avenue	Ashley Janitorial			2,880	
Minden	Prince & Water	A S Brubacher			3,360	
Mississauga	1191 Cawthra Road	North Mount Maintenance	205,560	1975-76	68,520	142,750
Mississauga	Clarkson & Balsam	Jaymar Janitorial			8,340	
Mississauga	1256 Crest Lawn	North Mount Maintenance			3,205	
Mississauga	Dixie & Hwy 5	Atlas Office Cleaning (1/4/76-31/10/76)			3,132	
Mississauga	Dixie & Hwy 5	Peters Janitorial (1/11/76-31/3/77)			1,308	
Mississauga	1310 Dundas	Jaymar Janitorial			8,448	
Mississauga	2525 Dunwin Drive	Mars Janitorial (1/4/76-30/4/76)			395	
Mississauga	2525 Dunwin Drive	Ross Building Maintenance (1/5/76-31/3/77)			3,564	
Moonbeam	Post Office	Marguerite Lauzon			2,400	
Moosonee	Government of Canada Bldg	Jean Louis Girard			3,355	
Mount Brydges	Post Office	Roy Green (Resigned 23/9/76)			354	



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Ontario—Continued</b>						
Mount Brydges	Post Office	Anita Keats (1/11/76-31/10/77)			1,000	
Naughton	Post Office	Mrs A M Lynch (1/4/76-30/11/76)			1,560	
Naughton	Post Office	Vern Zeitz (1/12/76-31/3/76)			780	
New Hamburg	Post Office	Wm Zigler			2,720	
New Liskeard	Government of Canada Bldg	Tri-Town Cleaning Service			11,000	
Newmarket	Park & Main	North York Maintenance			23,400	
Newmarket	185 Main Street	North York Maintenance			7,680	
Niagara Falls	Agriculture	Andy's Cleaning Service			2,400	
Niagara-on-the-Lake	Post Office	Ruth K Reid			4,500	
Noelville	Post Office	Lilly Giroux (1/4/76-30/11/76)			1,040	
Noelville	Post Office	Pauline Demers (1/12/76-31/3/77)			1,100	
Norwich	Post Office	Harold Nethercott			4,200	
Norwood	Peterborough Road	Mr R Caron			2,269	
Oakville	197 Church Street	White Star Janitorial			23,002	
Oakwood	Eldon Street	E Clarkson (1/4/76-15/7/76)			730	
Oakwood	Eldon Street	Floorman Calling (16/7/76-31/3/77)			1,925	
Omeme	King Street	Mrs E Warren (1/4/76-30/11/76)			1,367	
Omeme	King Street	Mrs E Fisher (1/12/76-31/3/77)			800	
Orangeville	25 Centennial Road	Supervisor Maintenance			4,380	
Orillia	26 Colborne Street	Sherwood Janitorial (1/4/76-31/12/76)			1,500	
Orillia	26 Colborne Street	Bamric Janitorial (1/1/77-31/3/77)			800	
Orono	Main Street	A Burkey			2,475	
Oshawa	310 Simcoe	B W Pritchard			9,503	
Oshawa	110 Stevenson Road	Hunt Brothers			7,836	
Parkhill	Post Office	Maria Michielsen			3,000	
Penetanguishene	36 Main Street	J Beardsall			2,870	
Petrolia	Post Office	Peterman Building Maintenance (6/11/75-5/11/76)			2,800	
Petrolia	Post Office	Gerry Cadotte (66/11/76-5/11/77)			1,642	
Pickering	1740 Kingston Road	Ajax Floor			8,400	
Pontypool	John Street	L Challice			2,400	
Port Carling	Post Office	Audrey V Wray			2,260	
Port Credit	Lakeshore Road	Peters Janitorial (1/4/76-31/12/76)			909	
Port Credit	Lakeshore Road	Univers Building Maintenance (1/1/77-31/3/77)			3,696	
Port Dover	Post Office	Robert Williams (1/11/75-31/10/76)			4,500	
Port Rowan	Post Office	Marion Moore			2,332	
Powassan	Government of Canada Bldg	R J Hummel			2,400	
Rainy River	Post Office	Mary L Kearney (1/4/76-30/4/76)			230	
Rainy River	Post Office	Dennis Katona (1/5/76-31/3/77)			2,750	
Red Rock	Post Office	Alex J Brotchie			2,010	
Richmond Hill	10077 Yonge Street	Marshall Maintenance			2,600	
Ridgetown	Post Office	Stuart G Taylor			3,600	
Rockwood	Post Office	Sparkle Janitor Service			2,340	
St Catharines	366 Scott Street	Four Seasons Cleaning Services			6,000	
St Catharines	360 Ontario Street	Snow White Cleaning Service			2,580	
St George	Post Office	Burford Industrial (1/12/75-31/10/76)			1,400	
St George	Post Office	Mrs Ruth Rosebrugh (1/11/76-31/10/77)			1,100	
Sault Ste Marie	Letter Carrier Depot	D'Unzo Janitorial Services Inc			2,483	
Scarborough	109 Crockford	Louis Janitorial (1/4/76-30/4/76)			630	
Scarborough	109 Crockford	Bestin Floor Cleaning (1/5/76-30/11/76)			3,398	
Scarborough	109 Crockford	Rajo Janitor (1/12/76-31/3/77)			1,666	
Scarborough	2401 Eglinton East	Masson Office Cleaners			3,600	
Scarborough	2439 Eglinton East	Nicks Cleanings (1/4/76-31/12/76)			14,777	
Scarborough	2439 Eglinton East	The Caretakers (1/1/77-31/3/77)			3,621	
Scarborough	2530 Kingston Road	International Janitorial (1/4/76-31/12/76)			4,849	
Scarborough	2530 Kingston Road	Enrich Cleaning (1/1/77-31/3/77)			2,376	
Scarborough	2500 Lawrence	Masson Office Cleaners			11,895	
Scarborough	3434 Lawrence	Horizon Building Maintenance			5,860	
Scarborough	1610 Midland	Masson Office Cleaners			11,400	
Scarborough	2240 Midland	Malvern Janitorial (1/4/76-30/5/76)			579	
Scarborough	2240 Midland	Jaymar Janitorial (1/6/76-31/3/77)			4,480	
Scarborough	2265 Midland	Mars Janitorial (1/4/76-30/4/76)			724	
Scarborough	2265 Midland	Atlas Office Cleaning (1/5/76-30/9/76)			2,868	
Scarborough	2265 Midland	Peters Janitorial (1/10/76-30/11/76)			994	
Scarborough	2265 Midland	Cardinal Caretakers (1/12/76-31/3/77)			2,189	
Scarborough	155 Midwest	Masson Office Cleaners			5,709	
Scarborough	3420 Pharmacy	Jaymar Janitorial (1/4/76-30/9/76)			2,016	
Scarborough	3420 Pharmacy	Ross Building Maintenance (1/10/76-31/3/77)			1,930	
Scarborough	280 Progress	Scallard Maintenance	208,794	1976-77	104,858	113,558



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Ontario—Continued</b>						
Shakespeare	Post Office	Mrs Iris McNab			2,500	
Stayner	247 William	Astro General Maintenance (1/4/76-31/5/76)			1,000	
Stayner	247 William	Geo Scott (1/6/76-31/3/77)			2,000	
Stirling	North & Charlotte	M P Wall			3,450	
Stoney Creek	Post Office	International Systems			7,000	
Stoney Creek	LCD No. 1	Supreme Maintenance			2,214	
Stoney Creek	M & I	Maintenance Service (1/11/75-31/10/76)			1,517	
Stoney Creek	M & I	Metropolitan Cleaning Services (1/11/76-31/10/77)			1,050	
Streetsville	Queen Street	B C Rundle (1/4/76-30/4/76)			450	
Streetsville	Queen Street	Sani-Pro Services (1/5/76-31/3/77)			8,105	
South River	Post Office	Gilbert A Jeffery			2,100	
Sudbury	Job Creation Centre	Erickson's Janitor Service (1/6/76-31/3/77)			1,700	
Sudbury	City Centre (CMC)	Joseph McLean			6,180	
Sudbury	D I A N D Building	Cleanol Janitor Service			3,876	
Sudbury	Mail Processing Building	Dustbane Enterprises Ltd			43,260	
Sunridge	Post Office	James R Vanmeer (1/4/76-31/10/76)			1,200	
Sunridge	Post Office	P B Maintenance (30/11/76-31/3/77)			1,575	
Swastika	Post Office	Omer Haapala			2,946	
Temagami	Post Office	Eileen Walsh			2,100	
Terrace Bay	Government of Canada Bldg	Agnes Mykiety			5,800	
Thamesville	Post Office	Maple City Maintenance			2,275	
Thessalon	Post Office	Thomas Worthing (1/4/76-30/5/76)			322	
Thessalon	Post Office	Donat Tremblay (1/6/76-31/3/77)			4,000	
Thornhill	55 Glencairney	Marshall Maintenance			2,700	
Thornhill	7757 Yonge Street	Masson Office & Cleaning			4,120	
Thornhill	7775 Yonge Street	Masson Office & Cleaning (1/4/76-31/3/77)			3,739	
Thornhill	7775 Yonge Street	Masters Cleaning (1/1/77-31/3/77)			1,348	
Thunder Bay	Postal Station F	Kings Northern Interior Cleaning Ltd			4,000	
Toronto	36 Adelaide	Park Manor Properties (1/4/76-28/2/77)	392,448	1975-76	184,861	339,410
Toronto	36 Adelaide	North York Maintenance (1/3/77-31/3/77)			16,954	
Toronto	1780 Avenue Road	The Caretakers (1/4/76-31/10/76)			6,205	
Toronto	1780 Avenue Road	Enrich Cleaning (1/11/76-31/3/77)			3,271	
Toronto	16 Bay Street	Park Manor Properties	424,752	1975-76	412,907	660,356
Toronto	61 Front Street	Park Manor Properties	422,459	1976-77		
Toronto	102 Berkley	Harlton Property Maintenance (1/4/76-30/6/77)			1,800	
Toronto	102 Berkley	Rapid Maintenance (1/7/76-31/3/77)			8,542	
Toronto	55 Bloor Street	Adelaide Carpet			7,269	
Toronto	883 Bloor Street	Atlas Office Cleaning (1/4/76-31/1/77)			2,708	
Toronto	197 Front	Harlton Property Maintenance (1/4/76-30/6/76)			3,435	
Toronto	197 Front	Rapid Maintenance (1/7/76-31/3/77)			11,403	
Toronto	393 Front	Harlton Property Maintenance (1/4/76-30/6/76)			2,850	
Toronto	393 Front	Rapid Maintenance (1/7/76-31/3/77)			16,910	
Toronto	241 Jarvis	Rapid Maintenance			69,550	
Toronto	2 Laird Drive	Jay Mar Janitorial			3,370	
Toronto	215 Laird Drive	Jay Mar Janitorial			4,448	
Toronto	429 Lakeshore	New Canadian Improvements (1/4/76-31/12/76)			13,528	
Toronto	429 Lakeshore	European Janitorial (1/1/77-31/3/77)			5,830	
Toronto	545 Lakeshore	North York Maintenance (1/4/76-31/5/76)			5,933	
Toronto	545 Lakeshore	Canadian Improvement Maintenance (1/6/76-31/8/76)			4,625	
Toronto	545 Lakeshore	207 Queen's Quay (1/9/76-30/11/76)			5,550	
Toronto	2930 Lakeshore	North York Maintenance (1/4/76-31/5/76)			1,860	
Toronto	2930 Lakeshore	Atlas Office Cleaning (1/6/76-31/3/77)			7,773	
Toronto	3253 Lakeshore	Malvern Janitorial			7,746	
Toronto	473 Oakwood	Dencaire Bldg Cleaning			12,564	
Toronto	812 O'Connor	Cardinal Caretaker			7,740	
Toronto	222 Queen's Quay	Camelot Cleaners (1/4/76-30/9/76)			23,945	
Toronto	222 Queen's Quay	Park Manor (1/10/76-31/3/77)			20,048	
Toronto	935 Queensway	Malvern Janitorial (1/4/76-30/6/76)			2,487	
Toronto	935 Queensway	K N T Janitorial (1/10/76-31/3/77)			3,900	
Toronto	935 Queensway	Peters Janitorial (1/7/76-30/9/76)			2,380	

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures To Date	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Ontario—Concluded</b>						
Toronto	1256 Queensway	C Beattie (1/4/76-30/4/76)			115	
Toronto	1256 Queensway	North York Maintenance (1/5/76-31/3/77)				2,980
Toronto	1087 Queen Street	The Caretakers (1/4/76-31/10/76)			6,448	
Toronto	1087 Queen Street	Novic's Janitor (1/11/76-31/3/77)			3,052	
Toronto	1117 Queen Street	North York Maintenance			10,080	
Toronto	25 Ritchie	Atlas Office Cleaning (1/4/76-30/6/76)			1,625	
Toronto	25 Ritchie	Masters Cleaning (1/7/76-31/3/77)			5,955	
Toronto	170 Spadina	International Janitorial (1/4/76-30/11/76)			4,336	
Toronto	170 Spadina	Ross Janitorial (1/12/76-31/3/77)			2,218	
Toronto	25 St Clair	Nu Mars (1/4/76-30/9/76)	396,600	1974-75	95,763	373,955
Toronto	25 St Clair	I T T Building Service (1/10/76-31/3/77)	189,198	1976-77	93,153	93,153
Toronto	103 Vanderhoof	Jay Mar Janitorial			11,873	
Toronto	Waterfront Park	Hygiene Products			6,268	
Tottenham	Queen Street	Mrs I Bradley (1/4/76-31/10/76)			1,400	
Tottenham	Queen Street	Jando Maintenance (1/11/76-31/3/77)			1,050	
Trenton	Front Street	Hunt Bros			35,700	
Uxbridge	69 Brook Street	J & S Commercial (1/4/76-31/7/76)			1,700	
Uxbridge	69 Brook Street	C G Beare (1/8/76-31/3/77)			3,658	
Val Caron	Post Office	Fernande Mallett			3,300	
Virgil	Post Office	Mrs Elly Vandermolen (1/11/76-31/10/77)			860	
Vittoria	Post Office	Mrs Josephine Lindsay (1/2/77-31/1/78)			363	
Warkworth	Lot No 3	Mrs A Johnson			2,100	
Washago	Muckokat Albany	Mrs G Hestinstall			2,700	
Wasaga Beach	Mosley & First	Mrs A Quick			2,335	
Waterdown	Main Street	White Star Cleaning			6,600	
Waubashene	Sturgeon Road	Amy Hammett (1/4/76-30/4/76)			208	
Waubashene	Sturgeon Road	Mrs S Boyd (1/5/76-31/3/77)			2,342	
Weston	1630-48 Jane Street	C Beattie (1/4/76-31/8/76)			1,970	
Weston	1630-48 Jane Street	North York Maintenance (1/9/76-31/3/77)			1,304	
Weston	1697 Jane Street	C Beattie (1/4/76-30/6/76)			1,597	
Weston	1697 Jane Street	North York Maintenance (1/10/76-28/10/76)			621	
Weston	2050 Weston	North York Maintenance			24,667	
Wheat	Post Office	Mr John D C Waal			2,200	
Whitby	132 Dundas	Mr B Pritchard			3,300	
Wiarion	Post Office	Mr Jack Campbell			3,525	
Willowdale	4 Finch	Masson Office Cleaners			3,000	
Willowdale	5915 Leslie	Jay Mar Janitorial			6,780	
Willowdale	Fairview Mall	Malvern Janitorial			4,776	
Willowdale	135 Sparks	Masson Office Cleaners			3,525	
Windsor	1430 Grand Marais	Canadian Maintenance Service (1/10/76-30/9/77)			1,644	
Windsor	185 Ouellette	Ambassador Building Maintenance	138,600	1976-77	45,235	56,163
Windsor	4910 Tecumseh Road	Canadian Maintenance Service			2,200	
Windsor	11910 Tecumseh Road	Toth & Associates (Terminated 31/1/77)			1,170	
Windsor	441 University	Ambassador Building Maintenance			27,938	
Wolfe Island	Main Street	Noble Staley (1/4/76-30/11/76)			1,933	
Wolfe Island	Main Street	Mrs D White (1/12/76-31/3/76)			833	
Woodbridge	29 Pine Street	Marshall Maintenance			5,160	
Zurich	Post Office	Mrs Hilda McAdams			2,020	
<b>Manitoba</b>						
Arborg	Government of Canada Bldg	M Leschyshyn			2,440	
Beausejour	Post Office	K Kozody			4,800	
Birtle	Post Office	D W F MacDonald			3,300	
Boissevain	Government of Canada Bldg	D K McNamee			3,000	
Carmar	Government of Canada Bldg	P Fehr			4,800	
Dauphin	Government of Canada Bldg	N Beyak			8,115	
Dauphin	Government of Canada Bldg	P Korman			5,554	
Deloraine	Government of Canada Bldg	A D Huys			2,333	
Elkhorn	Post Office	E Stonehouse			2,835	
Emerson	Government of Canada Bldg	S E Gilchrist			4,200	
Flin Flin	Government of Canada Bldg	P Pawlowski (9/3/77-18/3/77)			484	
Flin Flin	Government of Canada Bldg	Bills Services (1/10/76-8/3/77)			7,887	
Flin Flin	Government of Canada Bldg	R A Ewen (19/3/77-31/3/77)			629	
Gilbert Plains	Post Office	J Gallant			2,400	
Gillam	Post Office	I Gille			3,894	
Killarney	Government of Canada Bldg	L Harris			3,360	

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Manitoba—Concluded</b>						
Leaf Rapids	Post Office	L Parobec			5,400	
Melita	Post Office	O Kobs			2,400	
Pinawa	Post Office	D Backer (1/7/76-31/3/77)			1,980	
Pine Falls	Government of Canada Bldg	S Zulak			5,400	
Ste-Anne-Des-Chênes	Post Office	I Tougas (1/6/76-31/3/77)			2,200	
Steinbach	Government of Canada Bldg	D F Klassen			6,360	
Thompson	Government of Canada Bldg	Lima Janitorial Services			13,800	
Winnipeg	Canadian Grain Commission	Oxford Building Cleaning	174,742	1975	88,331	167,461
Winnipeg	Commercial Bldg	Oxford Building Cleaning			29,811	
Winnipeg	Customs Examining Warehouse	Western Building Cleaning (1/5/65-31/3/77)			15,070	
Winnipeg	Customs Examining Warehouse	Stud Services (1/4/76-31/4/76)			890	
Winnipeg	Government of Canada	Oxford Building Cleaning	137,321	1976	68,661	68,661
Winnipeg	General Post Office	Oxford Building Cleaning (1/4/76-30/4/76)				
Winnipeg	General Post Office	Dustbane Enterprises (1/5/76-31/3/77)	511,692	1976	234,526	234,526
Winnipeg	Letter Carrier Depot Fort Garry	Western Building Cleaning			3,228	
Winnipeg	Letter Carrier Depot M	Western Building Cleaning			3,468	
Winnipeg	Letter Carrier Depot R	Western Building Cleaning			2,748	
Winnipeg	Letter Carrier Depot T	Busy B Janitor Service			3,444	
Winnipeg	MacDonald Bldg	Oxford Building Cleaning			45,605	
Winnipeg	391 Portage Avenue	Busy B Janitor Service			4,800	
Winnipeg	1857 Portage Avenue	Western Building Cleaning			2,322	
Winnipeg	Postal Station C	Busy B Janitor Service			3,348	
Winnipeg	Postal Station H	Western Building Cleaning			2,268	
Winnipeg	Post Office Garage	Romans Office Cleaning			7,080	
Winnipeg	287 Tache	Western Building Cleaning			2,180	
Winnipeg	Various Government Bldgs	Max Wilde Window Cleaning Co			31,007	
Winnipeg	Various Government Bldgs	D E Carpet Cleaning			6,950	
<b>Saskatchewan</b>						
Assiniboia	Government of Canada Bldg	E Atkinson			6,600	
Avonlea	Post Office	J Fowler (1/7/76-31/3/77)			2,010	
Biggar	Government of Canada Bldg	Complete Home Cleaning Services			4,710	
Big River	Government of Canada Bldg	L Gerow			2,160	
Broadview	Government of Canada Bldg	P Ludek			3,150	
Broadview	Post Office	P Ludek			3,150	
Canwood	Post Office	Mrs Laura McAndrew			2,100	
Carlyle	Government of Canada Bldg	Mrs M Forsyth			3,000	
Carrot River	Post Office	A P Schuurmans			2,100	
Craik	Post Office	Miss M D Spencer (13/11/76-31/3/77)			778	
Cudworth	Post Office	Mrs Mary Swidzinski			2,100	
Duck Lake	Government of Canada Bldg	Mr & Mrs J M Petit			3,554	
East End	Government of Canada Bldg	D Grant (1/4/76-31/8/76)			1,250	
East End	Government of Canada Bldg	G Grant (1/9/76-31/12/76)			1,000	
East End	Government of Canada Bldg	T Donald (1/1/77-31/3/77)			825	
East End	Government of Canada Bldg	F Sutherland			4,080	
Gravelbourg	Government of Canada Bldg	E Cossette			6,000	
Grenfell	Post Office	J Ward			4,375	
Gull Lake	Post Office	G Douney			2,400	
Hudson Bay	Post Office	A Bennett			2,400	
Indian Head	Government of Canada Bldg	M F Low			2,750	
Kerrobert	Post Office	S Meier			2,160	
Lemberg	Post Office	Mrs H Barkman (1/2/77-31/3/77)			770	
Lloydminster	Government of Canada Bldg Old	L Hughes			4,489	
Lloydminster	Government of Canada Bldg New	Laurences Janitorial Services			9,918	
Loon Lake	Government of Canada Bldg	Mrs Francis Panian			2,100	
Lumsden	Post Office	Mrs Wendy McConnell (1/4/76-28/2/77)			2,277	
Maidstone	Post Office	E M Herzog			2,400	
Maple Creek	Government of Canada Bldg	B Drury			2,400	
Midale	Post Office	Mrs T Hippe (1/10/76-31/3/77)			1,185	
Moosomin	Government of Canada Bldg	J Hodgins			5,308	
Prince Albert	Financial Bldg	R Martin (1/1/77-31/3/77)			523	
Prince Albert	Immigration Bldg	R Martin			2,821	
Prince Albert	Minto Bowl Bldg	G Hill			2,880	
Prince Albert	NuTrend Bldg	R Martin (1/4/76-31/7/76) (1/1/77-31/3/77)			1,400	
Radisson	Post Office	S Tokle			2,160	
Redvers	Post Office	A C Nelson (1/11/76-31/3/77)			1,023	
Regina	1861 Cornwall Street	A F M Maintenance			3,300	

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<b>Saskatchewan—Concluded</b>						
Regina	4655 Rae St (N H & W)	Economy Building Maintenance (1/4/76–30/9/76)			1,545	
Regina	Motherwell Bldg	Dustbane Enterprises Ltd			82,537	
Regina	Taxation Bldg	Commercial Building Cleaning			48,960	
Rocanville	Post Office	Mrs S Olafson			1,760	
Rosetown	Government of Canada Bldg	Mrs J Hillacre			7,425	
Saskatoon	Government of Canada Bldg	Mr Klean Enterprises Ltd			54,970	
Saskatoon	Letter Carrier Depot	Galaxie Janitor Service			3,360	
Saskatoon	902 Spadina Cres	L C Bright			4,320	
Saskatoon	1145–8th Street E	L C Bright (1/4/76–14/11/76)			1,312	
Saskatoon	Post Office	Mr Klean Enterprises Ltd			63,400	
Saskatoon	206 Circle Drive	L C Bright (1/4/76–31/1/77)			2,475	
Saskatoon	206 Circle Drive	Galaxie Janitor Service (1/2/77–31/3/77)			360	
Saskatoon	Weights & Measures Bldg	Whistle Cleaning (1/5/76–31/3/77)			2,739	
Shellbrook	Government of Canada Bldg	C Johnson			5,500	
Strasbourg	Post Office	Mrs Dorothy Heavysides			2,100	
St Walburg	Government of Canada Bldg	C Beach			2,379	
Tisdale	Government of Canada Bldg	J D Moir			9,600	
Torquay	Post Office	Mrs D Fonstad (1/1/77–31/3/77)			540	
Unity	Government of Canada Bldg	Mrs J Wiesner (15/10/76–31/3/77)			2,177	
Uranium City	Post Office	Mrs Ksena Luciw			2,805	
Wilkie	Government of Canada Bldg	L A Peerenboom			2,400	
Wolsley	Post Office	E Herndier (1/10/76–21/3/77)			2,400	
<b>Alberta</b>						
Airdrie	Post Office	V I B Personal Building Cleaners Ltd (1/4/76–30/11/76)			1,400	
Airdrie	Post Office	J & B Janitorial Maintenance Service (1/12/76–31/3/77)			700	
Athabasca	Post Office	H D Janitorial and Rug Cleaning Services Ltd			6,600	
Barrhead	Government of Canada Bldg	D S Anderson			4,160	
Bassano	Government of Canada Bldg	W F Hayer (1/10/76–31/3/77)			2,100	
Blackfalds	Post Office	L Briault (1/4/76–30/9/76)			1,050	
Blackfalds	Post Office	R Fisher (1/10/76–31/3/77)			1,050	
Bonnyville	Government of Canada Bldg	Lionel Lafond			8,400	
Bowden	Post Office	R H Olson			3,225	
Bow Island	Post Office	A B Cleaners (1/4/76–31/1/77)			1,950	
Bow Island	Post Office	M Ell (1/2/77–31/3/77)			500	
Calgary	Clarke Bldg	F Belanger (Mrs)			2,160	
Calgary	Customs Bldg	Airway Carpet Cleaners and Janitorial Services	162,834	1974	55,213	142,607
Calgary	Letter Carrier Depot 5	V I B Personal Building Cleaning Ltd			3,540	
Calgary	Letter Carrier Depot 10	John A Barker			3,600	
Calgary	Manhattan Bldg	V I B Personal Building Cleaning Ltd			8,340	
Calgary	Northern Electric Bldg	Airway Carpet Cleaners and Janitorial Services			12,447	
Calgary	Postal Terminal	Service Master of Calgary	227,114	1974	72,172	201,545
Calgary	Sam Livingston Bldg	H & R Janitorial Cleaners			33,695	
Calgary	Weights & Measures Bldg	Service Master of Calgary (1/4/76–31/8/76)			2,219	
Calgary	Weights & Measures Bldg	H & R Janitorial Cleaners (1/9/76–31/3/77)			3,481	
Calmar	Post Office	M Kuzio (Mrs) (1/4/76–31/1/77)			2,000	
Calmar	Post Office	W Stobbe (1/2/77–31/3/77)			380	
Canmore	Post Office	U Ullrich (1/4/76–31/10/76)			1,330	
Canmore	Post Office	Gord's Cleaning Service (1/11/76–31/3/77)			1,220	
Carstairs	Post Office	R Balla (Mrs)			2,160	
Castor	Post Office	D R Gabert & D L Wiechnic (Mrs)			2,760	
Coaldale	Post Office	C Seebeck (1/4/76–15/6/76)			500	
Coaldale	Post Office	M Bonagofsky (Mrs) (1/7/76–31/3/77)			2,443	
Colman	Post Office	K Suplat			3,600	
Consort	Post Office	S Camp (1/7/76–31/3/77)			1,575	
Coronation	Post Office	T Sidjak			2,160	
Devon	Post Office	T E Bowles			2,160	
Didsbury	Government of Canada Bldg	R Walder			3,780	
Drumheller	Government of Canada Bldg	C Cassidy (1/9/76–31/3/77)			3,500	
Edmonton	Oliver Bldg	D & E Clean (1/4/76–10/12/76)			9,708	
Edmonton	Postal Station C	Gibbs & Co (1/4/76–31/1/77)			6,846	
Edmonton	Postal Station C	Silva Janitor Service (1/2/77–31/3/77)			1,300	
Edmonton	R C M P Bldg	Sani Bldg Maintenance Ltd	147,018	1974	74,353	169,265



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over			
			Amount	Year of Contract	1976-77 Expenditures	Expenditures To Date
			\$		\$	\$
<b>Alberta—Concluded</b>						
Edmonton	Sir Alexander Mackenzie Bldg	Tornado Janitorial Service and Window Cleaning Ltd	266,352	1975	136,851	192,341
Edmonton	South Side Post Office	Efficient Cleaners and Maintenance Services Ltd (1/4/76-21/11/76)			5,225	
Edmonton	Supply Centre Warehouse	AAA Janitor Service Co Ltd (1/4/76-31/1/77)			3,000	
Edmonton	9943-109 Street	Clean & Shine (1/4/76-2/3/77)			10,569	
Edmonton	U I C Bldg	Sani Bldg Maintenance Ltd			20,693	
Fort McMurray	Post Office	Mohamed Ali Fayad			13,380	
Fort Saskatchewan	Government of Canada Bldg	Economy Janitor Service			6,900	
Fox Creek	Post Office	J Chubay (Mrs)			2,280	
Gibbons	Post Office	E Dowhaniuk (1/10/76-31/3/77)			1,020	
High Prairie	Government of Canada Bldg	J Korol			9,999	
High River	Post Office	O Browne			4,320	
Innisfail	Government of Canada Bldg	W L Boyd			4,200	
Jasper	Post Office	G Lister (Mrs)			6,000	
Lacombe	Government of Canada Bldg	A M Rynsburger (Mr & Mrs) (1/4/76-30/11/76)			5,000	
Lacombe	Government of Canada Bldg	J & W Janitorial Services (1/12/76-31/3/77)			3,120	
La Crete	Post Office	G Goertzen			2,040	
Leduc	Government of Canada Bldg	E Rasmussen (1/4/76-30/11/76)			4,600	
Manning	Post Office	R Lokke			2,490	
Mayerthorpe	Post Office	O Marshall (Ms) (1/4/76-31/1/77)			1,750	
Mayerthorpe	Post Office	D Marshall (1/3/77-31/3/77)			250	
Nampa	Post Office	A Nickonchuk (1/4/76-30/4/76)			124	
Nampa	Post Office	H Bielopotky (Mrs) (1/5/76-31/3/77)			2,496	
Nanton	Post Office	R J Wright (Ms)			3,493	
Okotoks	Post Office	L Johanson (Mrs)			4,037	
Olds	Government of Canada Bldg	W W Fisher			7,200	
Oyen	Post Office	G Wulf (Mr & Mrs)			2,400	
Picture Butte	Post Office	A Hakanson (Mrs) (1/4/76-31/1/77)			1,750	
Picture Butte	Post Office	N A M Jones (Mrs) (1/2/77-31/3/77)			330	
Pincher Creek	Post Office	M Sodorstrom (Mrs)			3,930	
Ponoka	Post Office	B & J Janitorial Services			3,180	
Raymond	Post Office	B Powelson (1/4/76-28/2/77)			1,760	
Raymond	Post Office	M Smith (1/3/77-31/3/77)			275	
Rocky Mountain House	Government of Canada Bldg	Rocky Janitor Services			7,680	
St Albert	Post Office	Efficient Cleaners & Maintenance			3,432	
Sherwood Park	Post Office	Belvedere Janitorial Services Ltd			6,240	
Slave Lake	Post Office	Cliff's Janitor Service (1/4/76-28/2/77)			2,090	
Slave Lake	Town Clinic Bldg	Cliff's Janitor Service (1/4/76-28/2/77)			3,223	
Stoney Plain	Post Office	J Onken (1/4/76-31/5/76)			650	
Stony Plain	Post Office	E Hansen (14/6/76-31/3/77)			3,444	
Sylvan Lake	Post Office	D Larsen (Mrs)			2,160	
Tofield	Post Office	H Schroeder (Mr & Mrs)			2,160	
Turner Valley	Post Office	L & V Miller			2,160	
Valleyview	Post Office	S Breland			3,600	
Vauxhall	Post Office	A Orsten (1/4/76-31/8/76)			750	
Vauxhall	Post Office	G McGillivray (1/9/76-31/3/77)			1,680	
Vulcan	Post Office	V Graham (1/4/76-31/12/76)			1,125	
Westlock	Government of Canada Bldg	G McGillivray			6,746	
Youngstown	Post Office	E H Haugen (Ms)			2,220	
<b>Northwest Territories</b>						
Hay River	Government of Canada Bldg	P J Kirkham Complete Home Cleaning Service			11,580	
Inuvik	Government of Canada Bldg	Arcticlean Janitorial Service			13,202	
Inuvik	Various Apartment Blocks	Arcticlean Janitorial Service			12,760	
Yellowknife	Common Areas—5 Apts	M & B Industrial Cleaners Ltd			2,988	
Yellowknife	DPW Office	Ted's Janitorial Service			3,336	
Yellowknife	Government of Canada Bldg	Reetso Janitorial Services (1/4/76-31/12/76)			11,160	
<b>British Columbia</b>						
Abbotsford	Government of Canada Bldg	Allwood Building Maintenance (5/5/76-31/7/76)			1,680	
Abbotsford	Government of Canada Bldg	G Houldin (1/8/76-30/9/76)			1,000	
Abbotsford	Government of Canada Bldg	J & H Building Maintenance			2,385	
Abbotsford	Government of Canada Bldg	Kingsway Building Maintenance (1/4/76-4/5/76)			540	



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures To Date
			Amount	Year of Contract	
			\$		\$
<i>British Columbia—Continued</i>					
Agassiz	Post Office	G Houldin (1/8/76-31/9/76)			383
Agassiz	Post Office	J & H Building Maintenance (1/11/76-31/3/77)			1,171
Alberni	Government of Canada Bldg	Brigitte Knoll Cleaning Service			3,000
Aldergrove	Post Office	Allwood Building Maintenance (1/4/76-31/8/76)			1,750
Aldergrove	Post Office	J & H Building Maintenance			2,047
Alert Bay	Government of Canada Bldg	N Nachbar (1/3/77-31/3/77)			600
Alert Bay	Government of Canada Bldg	I J Dumas			2,554
Ashcroft	Government of Canada Bldg	R Williams Janitorial Services			4,229
Bella Coola	Post Office	Basil McMurray			4,764
Bella Coola	Post Office	B Schubert (1/12/76-31/12/76)			450
Blue River	Post Office	Roy R & B M Schubert (1/1/77-31/3/77)			1,044
Boston Bar	Post Office	R J Petch (1/9/76-31/3/77)			1,775
Brentwood Bay	Post Office	F Kmiel			2,140
Burnaby	Postal Station "11"	Old Tyme Janitorial Service (1/1/77-31/3/77)			1,509
Burnaby	3103 Thunder Bird Cres—Public Archives	Avon Building Maintenance			2,434
Burnaby	3103 Thunder Bird Cres—Public Archives	Avon Building Maintenance			2,759
Burns Lake	Government of Canada Bldg	Leading Cleaners (1/12/76-31/3/77)			1,896
Cache Creek	Post Office	Dick Penner's Cleaning Service			7,140
Campbell River	Department of Indian & Northern Affairs	Jack Andrews			4,140
Castlegar	Government of Canada Bldg	Island Janitorial Service			4,011
Cheminais	Government of Canada Bldg	Betty Wiebe			11,400
Chilliwack	Government of Canada Bldg	Peter Fookes			3,800
Clinton	Post Office	Princess Janitor Service			3,225
Cloverdale	176A & 57th Ave—Postal Station "A"	Sydney Beeds			2,400
Comox	Government of Canada Bldg	Avon Building Maintenance			5,400
Coquitlam	Post Office	Earl C Valentine			2,121
Coquitlam	Post Office	A & A Service (1/1/77-31/3/77)			1,974
Coquitlam	Post Office	Atlas Building Maintenance			3,042
Courtenay	Government of Canada Bldg	Vancouver Building Maintenance			2,012
Courtenay	Government of Canada Bldg	Carlson's Janitor Service			11,229
Creston	Government of Canada Bldg	L & C Janitor Service (1/3/77-31/3/77)			1,021
Creston	Government of Canada Bldg	Genie's Janitorial Service			2,700
Cumberland	Government of Canada Bldg	Ploy Lenko			2,700
Delta	Government of Canada Bldg (Ladner)	Rylon's Janitorial Service			3,180
Delta	Letter Carrier Depot no. 1	Avon Building Maintenance			6,210
Delta	Letter Carrier Depot no. 1	Avon Building Maintenance			2,916
Delta	Letter Carrier Depot (Beach Grove)	H Oey (1/4/76-30/6/76)			1,000
Delta	Letter Carrier Depot (Beach Grove)	Asta Building Maintenance (1/4/76-31/8/76)			1,342
Delta	Letter Carrier Depot (Beach Grove)	Precise Building Maintenance			3,080
Delta	Post Office (Tsawwassen)	A & A Service			2,019
Delta	Post Office (Tsawwassen)	Precise Building Maintenance (27/11/76-31/12/76)			890
Elkford	Post Office	L & S Janitor Services			4,500
Fernie	New Government of Canada Bldg	D & K Janitor Service			5,280
Fernie	New Government of Canada Bldg	Rempell's Contracting			8,329
Field	Post Office	Jean Kwasnecma			2,239
Fort Langley	Post Office	BC Building Maintenance (1/8/76-31/3/77)			1,652
Gibsons	Post Office	E J Mullen Cleaning			4,750
Gold River	Post Office	Evelyn Hicks			2,150
Grand Forks	Government of Canada Bldg	Paul & Ruth Majors			2,610
Granisle	Post Office	Granisle Cleaning Service			4,200
Greenwood	Government of Canada Bldg	Taichiro Fujimura			5,600
Hazelton	Post Office	Ward Marshall			3,420
Hudson's Hope	Post Office	Jiffy Janitor Service			4,320
Invermere	Post Office	Jim Peskett			6,600
Kamloops	Letter Carrier Depot	Overlander Quality Cleaning Service (22/4/76-20/7/76)			736
Kaslo	Post Office	Leon & A Laybourne (22/4/76-16/6/76)			540
Kelowna	Government of Canada Bldg	Central Vault Contractors			21,582
Kelowna	Government of Canada Bldg	Westside Janitorial Service			2,750

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures To Date
			Amount	Year of Contract	
			\$		\$
<i>British Columbia—Concluded</i>					
Kelowna .....	Postal Terminal Bldg	Superior Maintenance .....			14,125
Ladysmith .....	Government of Canada Bldg	Peter Foolkes .....			6,000
Langley .....	Government of Canada Bldg	E H Crowan .....			8,496
Langley .....	20218 Fraser Highway	BC Building Maintenance (1/8/76-31/3/77) .....			1,880
Langley .....	20218 Fraser Highway	Mrs G Houldin (1/7/76-31/7/76) .....			350
Langley .....	Letter Carrier Depot 20502 Fraser Highway	Kleen-Rite Windows & Janitor Service .....			4,171
Lazo .....	Post Office	Earl Valentine .....			2,345
Logan Lake .....	Post Office	Logan Lake Janitorial Service .....			5,974
Maple Ridge .....	22333-22335 Lougheed Hwy	J Streifel (1/1/77-31/3/77) .....			1,797
Maple Ridge .....	22333-22335 Lougheed Hwy	Sparkle Janitor Service (1/9/76-31/12/76) .....			703
Masset .....	Government of Canada Bldg	M McDonald .....			3,000
McBride .....	Post Office	R Clarkson (1/4/76-31/5/76) .....			600
McBride .....	Post Office	A Porrier (21/10/76-23/3/77) .....			1,500
McBride .....	Post Office	L Whitman (1/6/76-30/9/76) .....			1,550
McKenzie .....	Government of Canada Bldg	M Bob .....			8,667
Merritt .....	Government of Canada Bldg	Len Eichler (1/4/76-30/5/76) .....			1,147
Merritt .....	Government of Canada Bldg	Shamrock Janitor Service .....			6,000
Mica Creek .....	Post Office	Marisa M Lavigne .....			3,550
Montrose .....	Post Office	Excel Janitor Service (1/11/76-31/3/77) .....			945
Montrose .....	Post Office	Kubelka Jana (1/4/76-31/10/76) .....			1,875
Mount Lehman .....	Post Office	Allwood Building Maintenance .....			2,997
Nakusp .....	Post Office	James L Buik .....			3,025
Nakusp .....	Post Office	Kenneth Scott (1/3/77-31/3/77) .....			338
New Denver .....	Post Office	K W Eshom .....			3,100
North Vancouver .....	200 Donaghy St LCD no. 2	A & R Building Maintenance .....			5,453
North Vancouver .....	Government of Canada Bldg	Independent Building Maintenance .....			11,949
North Vancouver .....	1221 Lonsdale	Young Enterprises .....			7,700
North Vancouver .....	1357 Welch Street	A & R Building Maintenance .....			2,117
North Vancouver .....	1357 Welch Street	Independent Building Maintenance (1/3/77-31/3/77) .....			175
North Vancouver .....	1805-1807 Welch Street	Independent Building Maintenance .....			4,965
Ocean Falls .....	Government of Canada Bldg	Antonia Jura .....			3,825
Oliver .....	Government of Canada Bldg	Oliver Cleaning Service .....			6,142
One Hundred Mile House .....	Post Office	Family Building Maintenance (1/4/76-30/6/76) .....			1,058
Osoyoos .....	Post Office	South Okanagan Office Maintenance .....			4,200

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		
			Amount	Year of Contract	1976-77 Expenditures To Date
			\$		\$
<i>British Columbia—Continued</i>					
Pitt Meadows	Post Office	C Renkema (1/4/76-31/8/76)			1,500
Pitt Meadows	Post Office	Independent Building Maintenance (1/9/76-31/3/77)			1,750
Port Alberni	Government of Canada Bldg	McGowan's Window Service (1/1/77-31/3/77)			600
Port Clements	Post Office	Arlene Leary (1/3/77-31/3/77)			400
Port Coquitlam	Letter Carrier Depot	A A Service (1/1/77-31/3/77)			1,486
Port Coquitlam	Letter Carrier Depot	Vancouver Building (1/12/76-31/12/76)			852
Port Coquitlam	Post Office	Ace Quality Cleaning			2,828
Port Coquitlam	Post Office	Vancouver Building Maintenance			5,322
Port Hardy	Post Office	G M Cleaners			2,160
Port Hardy	Post Office	Wonder Pro Cleaners			2,700
Port McNeill	Post Office	G M Cleaners Ltd.			2,310
Port McNeill	Post Office	Wonder Pro Cleaners (1/4/76-30/4/76)			225
Port Moody	Post Office	A & A Services (1/1/77-31/3/77)			1,666
Port Moody	Post Office	Avon Building Maintenance (1/8/76-31/10/76)			933
Port Moody	Post Office	C Renkema (1/5/76-31/7/76)			1,200
Port Moody	Post Office	Kingsway Building Maintenance (1/4/76-30/4/76)			411
Port Moody	Post Office	Sanitor Building Cleaners			2,600
Powell River	Government of Canada Bldg	Excelsior Building Maintenance			7,016
Powell River	Government of Canada Bldg	Warren Spick			4,486
Prince George	Government of Canada Bldg	G & G Janitorial Service			3,600
Prince George	Government of Canada Bldg	Tina's Janitor Service (1/4/76-31/5/76)			720
Prince George	Letter Carrier Depot	J & E Janitor Service			2,175
Prince George	1395 6th Avenue	Tina's Janitor Service			8,160
Prince George	2185-2197 Ogilvie Street	Tina's Janitor Service			5,115
Prince Rupert	Government of Canada Bldg	Banner Building Maintenance			28,200
Prince Rupert	Canada Manpower—N H & W	Banner Building Maintenance			6,830
Radium Hot Springs	Post Office	J M Peskett			3,000
Revelstoke	Government of Canada Bldg	Apex Janitorial Services Ltd.			8,100
Richmond	Letter Carrier Depot #21	South Seas Building Maintenance			2,437
Richmond	563 No 3 Road	Independent Building Maintenance (1/8/76-31/3/77)			1,925
Richmond	355 Viking Way	A & R Building Maintenance			5,520
Rosedale	Post Office	Chilliwack Building Maintenance (1/6/76-31/7/76)			350
Rosedale	Post Office	J H Building Maintenance (1/10/76-31/3/77)			901
Rosedale	Post Office	G Houldin (1/8/76-30/9/76)			350
Rosedale	Post Office	Total Building Maintenance (1/4/76-31/5/76)			350
Roseland	Government of Canada Bldg	John Shannon			3,999
Rutland	Letter Carrier Depot #1	Industrial Building Maintenance			2,148
Rutland	Post Office	D W Fisher			3,100
Rutland	Post Office	Industrial Building Maintenance (1/2/77-31/3/77)			480
Salmo	Post Office	M Gibbon			2,025
Salmon Arm	Government of Canada Bldg	Clean Care Service			9,138
Salmon Arm	Government of Canada Bldg	Sonic Carpet Care Janitor Service (1/3/77-31/3/77)			950
Sayward	Post Office	G Olsson			2,112
Sechelt	Post Office	David Allen			6,000
Sidney	Government of Canada Bldg	Excelsior Building Maintenance			2,760
Sidney	Government of Canada Bldg	Montreal Building Maintenance (1/12/76-31/3/77)			1,200
Slocan	Post Office	Jerry Altman			3,000
Sorrento	Post Office	Eileen Beaton			2,200
Sparwood	Post Office	Elk Valley Building Maintenance			5,640
Steveston	1255 No 1 Road	Anglo Building Maintenance			2,000
Stewart	Post Office	Mary Green			2,700
Surrey	10070 King George Hwy	Independent Building Maintenance			3,600
Taylor	Post Office	Snappy Window & Janitor Service			3,000
Telkwa	Post Office	K Depka			2,700
Terrace	Government of Canada Bldg	Chris' Janitor Service			6,739
Terrace	Government of Canada Bldg	Skeena Building Maintenance			4,500
Tofino	Government of Canada Bldg	Robin J Flesh			4,200
Union Bay	Government of Canada Bldg	Charles H Chapman			2,400
Vancouver	Begg Building	Ago Distributors Ltd (1/2/77-28/2/77)			1,500
Vancouver	Begg Building	Banner Building Maintenance			6,866

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures To Date
			Amount	Year of Contract	
			\$		\$
<i>British Columbia—Continued</i>					
Vancouver	Begg Building	Monarch Cleaning			14,378
Vancouver	Begg Building	Perfect Building Maintenance (1/10/76–31/3/77)			1,683
Vancouver	Custom House	Best Cleaners			2,728
Vancouver	Custom House	Perfect Building Maintenance			71,202
Vancouver	4824 Fraser Street	Independent Building Maintenance (1/4/76–30/6/76)			975
Vancouver	General Post Office	Banner Building Maintenance	647,280	1976-77	308,213
Vancouver	General Post Office	Best Cleaners			4,070
Vancouver	General Post Office	Perfect Building Maintenance			4,056
Vancouver	800 Granville Street	Avon Building Maintenance			2,861
Vancouver	Harry Stevens	Vancouver Building Maintenance			33,996
Vancouver	1057 Homer Street	Perfect Building Maintenance			11,520
Vancouver	Standards Building	Independent Building Maintenance			3,872
Vancouver	3100 Main Street	Avon Building Maintenance			5,345
Vancouver	3100 Main Street	Precise Building Maintenance (1/11/76–31/3/77)			1,823
Vancouver	Postal Station "F"	Ackron Building Maintenance			2,100
Vancouver	Postal Station "F"	Banner Building Maintenance (1/4/76–31/5/76)			1,580
Vancouver	Postal Station "F"	Sanitor Building Cleaners (1/10/76–31/12/76)			4,256
Vancouver	Postal Station "F"	Valton Cleaners (1/2/77–31/3/77)			1,997
Vancouver	Postal Station "L"	Avon Building Maintenance (1/4/76–31/7/76)			1,020
Vancouver	Postal Station "L"	Independent Building Maintenance (1/1/77–31/3/77)			1,320
Vancouver	Postal Station "O"	A & R Building Maintenance			4,130
Vancouver	Postal Station "O"	Banner Building Maintenance (1/7/76–31/8/76)			1,280
Vancouver	Postal Station "S"	Toronto Building Maintenance			3,490
Vancouver	1155 Robson Street	Monarch Building Cleaners			19,290
Vancouver	1155 Robson Street	Perfect Building Maintenance			21,379
Vancouver	622 Seymour	Ackron Building Maintenance (1/4/76–30/11/76)			1,470
Vancouver	622 Seymour	Everest Janitorial Services (1/2/77–31/3/77)			497
Vancouver	622 Seymour	Sanitor Building Cleaning			2,700
Vancouver	450 West Broadway	Leading Cleaners Contractors			3,559
Vancouver	450 West Broadway	Vancouver Building Maintenance (1/4/76–31/7/76)			1,456
Vancouver	450 West Broadway	Vancouver Building Maintenance (1/4/76–31/7/76)			1,800
Vancouver	2902 West Broadway	Independent Building Maintenance			3,667
Vancouver	Winch Building	Best Cleaners (1/4/76–31/10/76)			2,827
Vancouver	Winch Building	Gentle Care Drapery			2,100
Vancouver	Winch Building	Perfect Building Maintenance			56,082
Vancouver	Winch Building	Vancouver Building Maintenance (15/2/77–31/3/77)			1,209
Victoria	Custom House	Bob's Janitorial Service (1/11/76–31/12/76)			571
Victoria	Custom House	E M Chuck Janitor Service (1/1/77–31/1/77)			256
Victoria	Custom House	Mowbray's Carpet & Upholstery (1/2/77–31/3/77)			512
Victoria	Custom House	Paisley Cleaners (1/4/76–31/10/76)			1,717
Victoria	Custom House	Scandinavian Building Maintenance			38,880
Victoria	825 Devonshire Street	Super Cleaning Building Maintenance			2,841
Victoria	810 Fort Street	Excelsior Building Maintenance			14,784
Victoria	Postal Station "A"	Danco Building Maintenance			2,582
Victoria	Postal Station "A"	Western Janitorial Service			4,099
Victoria	1415 Vancouver Street	E M Chuck Janitor Service (1/1/77–31/1/77)			192
Victoria	1415 Vancouver Street	Mowbray's Carpet (1/2/77–31/3/77)			384
Victoria	1415 Vancouver Street	Vancouver Building Maintenance			31,512
Victoria	614 Yates Street	Gladys M Brownlee (1/1/77–28/2/77)			1,430
Victoria	614 Yates Street	Western Janitorial Service			2,648
West Vancouver	Postal Station "W"	Avon Building Maintenance			3,592

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 or Over		1976-77 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			\$		\$	\$
<i>British Columbia—Concluded</i>						
West Vancouver .....	Postal Station "W"	Everest Janitorial Service (1/1/77-31/3/77) .....			1,166	
White Rock .....	Government of Canada Bldg	Astas Building Maintenance .....			7,035	
White Rock .....	Letter Carrier Depot	A & A Services .....			7,959	
Williams Lake .....	Government of Canada Bldg	Ada Prout .....			5,400	
Winfield .....	Post Office	Eleanor Seltenrich .....			2,400	
Yarrow .....	Post Office	Gertrude Mueller .....			3,499	
<i>Yukon Territory</i>						
Carcross .....	Post Office	Tom Patterson .....			2,268	
Faro .....	Post Office	Faro Janitorial Service .....			2,400	
Whitehorse .....	Government of Canada Bldg	Smithrite Building Maintenance .....	104,208	1975-76	52,104	91,182
Whitehorse .....	Building 203 Single Quarters	H & S Janitorial Service (1/3/77-31/3/77) .....			900	
Whitehorse .....	Building 203 Single Quarters	Smithrite Building Maintenance .....			10,391	
Whitehorse .....	Takhini					
Whitehorse .....	401 & 405 Lambert Street	Best Cleaners Contractors .....			2,700	
Whitehorse .....	M & R Building D O E	A & A Janitorial .....			2,299	
<i>England</i>						
London .....	Canada House	Cleanplan Ltd .....		1975	55,746	121,484
London .....	Macdonald House	Cleanplan Ltd .....		1975	101,809	217,558
London .....	Macdonald House	Advance Linen Services Ltd .....		1976	3,675	3,675
<i>France</i>						
Paris .....	Pan Am Building	L'Aiglonne .....		1976	2,457	2,457
Paris .....	14 Rue Berri	Poly Prest Europe .....		1976	3,738	3,738
<i>Scotland</i>						
Glasgow .....	Ashley House	Contractural Maintenance Ltd .....		1976	3,026	3,026



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
			\$
<i>Newfoundland</i>			
Badger			
Gid Sacey	Sacey Building	1,160	5,916
Baie Verte			
Gid Sacey	Sacey Building	1,700	8,670
Brigus			
Government of Nfld and Labrador	Provincial Building	1,077	5,510
Channel			
Clifford Sheaves	Sheaves Building	1,500	9,000
Clarenville			
Bank of Nova Scotia	Bank of NS Building	1,300	5,850
Gid Sacey	Sacey Building	10,150	41,615
Corner Brook			
Lundrigan's Ltd.	Herald Building	2,746	19,098
Lundrigan's Ltd.	Herald Towers	25,064	240,101
Lundrigan's Ltd.	Lundrigan's Building	12,508	81,168
Lundrigan's Ltd.	Millbrook Shopping Mall	1,163	7,098
Curling			
Elias N Locke & Sterling A Randell	Locke and Randell Building	1,300	5,580
Donovans			
Paul Perry	Perry Building	800	6,800
Foxtrap			
Evelyn M Butler	Butler Building	1,320	9,702
Gander			
J & B Holdings	Burden Building	4,800	34,800
Lundrigan's Ltd.	Frazer Mall	4,390	93,051
Tucker Realty Co	Tucker Building	960	5,120
Goose Bay			
Loc Ranco Ltd.	Loc Ranco Building	3,283	19,698
Grand Falls			
Grand Falls Realty Co	Cohan Building (13/11/76-31/3/77)	4,700	17,404
Grand Falls Realty Co	Cohan Building	6,000	40,800
Grand Falls Realty Co	Realty Building	3,200	9,579
Government of Nfld	Provincial Building	4,504	20,268
William Toytman	Toytman Building (1/4/76-30/11/76)	3,520	13,772
Great Whale River			
Ernest Trinel	Great Whale River (1/4/76-31/7/76)	1,440	4,433
Mission Catholique	Great Whale River (1/8/76-30/11/76)	1,440	2,160
Corporation Episcopale Catholique Romaine du Labrador	Great Whale River (1/12/76-31/3/77)	1,440	2,160
Happy Valley			
Mae Mitchelmore	1230 Hamilton River Rd.	3,360	26,880
Loc Ranco Ltd.	Loc Ranco Building	2,740	16,224
Harbour Grace			
E K Jerrett & Associates Ltd	Jerrett Building	2,700	17,550
Labrador City			
S B I Management	Carol Lake Shopping Centre	2,030	14,819
S B I Management	Carol Lake Shopping Centre	4,390	35,120
Marystown			
E K Jerrett	Jerrett Building	2,209	15,463
Lundrigan's Ltd.	Portable Classroom	1,400	9,490
Mount Pearl			
Wabush Enterprises	Mt Pearl Shopping Centre	9,860	66,555
Musgrave Harbour			
Government of Newfoundland	Provincial Building	1,250	7,500
Placentia			
John Gale & William Barron	Gale & Barron Building	1,200	6,000
Ramca			
J Petite and Sons	Petite Building	1,071	5,194
Rocky Harbour			
R Payne & Sons	Payne Building	1,827	14,616
St Anthony			
Cyril Barney	Barney Building (1/9/76-31/3/77)	1,947	9,086
St John's			
Ashley Holdings Ltd	Ashley Building	23,349	163,788
Baine Johnston Co Ltd	Baine Johnston Building (1/4/76-31/5/76)	1,200	1,680
E Clouston	Clouston Building	1,457	13,075
Crosbie Co Management Group	McMurdo Building	4,331	28,627
Crosbie Realty Ltd	Chimo Building	1,865	13,242
Lundrigan's Ltd.	Phillip Place	1,474	8,844
Montreal Trust	Viking Building	19,390	120,494
National Harbours Board	Harbours Board Building	5,624	21,686
Nfld Association of Public Employees	Nape Building (1/4/76-31/8/76)	2,200	5,042
David Pitcher	Equity Building	2,118	19,884

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
			\$
<i>Newfoundland—Concluded</i>			
<i>St-John's—Concluded</i>			
St John's Development Corporation	McMurdo Building	2,419	18,466
Trojan Investment Ltd	Watton Building	4,825	24,650
<i>Springdale</i>			
Ford Hewlett	Hewlett Building	2,040	11,295
<i>Wabush</i>			
Wabush Enterprises	Grenfell Building	2,650	19,875
<i>Prince Edward Island</i>			
<i>Charlottetown</i>			
Basilica Recreation Centre	202 Richmond Street	3,942	24,638
The DMMM Group	MacKay Memorial Building	9,250	80,937
Dale Corporation	Kent Place	2,988	23,911
Farm Centre Association Inc.	Farm Centre Building	890	6,417
Maritime Television & Electronics	411 University Ave	2,500	17,538
Maurice Block Co	160A Kent Street	1,200	9,025
Walter Pickard	Financial Building (15/11/76-31/3/77)	4,170	19,456
Daniel Tweel	Tweel Building (1/4/76-31/8/76)	2,038	11,637
<i>Summerside</i>			
Summerside Waterfront Development	Medical Arts Centre	2,890	22,398
Summerside Waterfront Development	Summerside Waterfront	5,650	46,195
<i>Nova Scotia</i>			
<i>Amherst</i>			
Amherst Central Charge Ltd	26-28 Prince Street	6,296	55,342
Amherst Credit Union	Prince Arthur St (1/4/76-31/5/76)	935	1,108
Municipality of Cumberland Co	50 Victoria St (1/5/76-31/8/76)	1,500	1,600
<i>Bedford</i>			
Bedford Tower Ltd	Bedford Tower	29,254	210,286
<i>Bridgewater</i>			
Bridgewater Professional Arts Ltd	66 Pleasant Street	3,316	19,138
LaHave Developments	Bridgewater Mall	5,000	37,500
<i>Chester</i>			
Pat King Ltd	Pat King Building (1/1/77-31/3/77)	755	1,368
<i>Dartmouth</i>			
Burnside Development Co	22 Fielding Ave	4,800	12,033
Dineen Construction Ltd	Burnside Park	107,950	282,157
Excelsior Life Insurance	Burnside Park	1,651	12,405
Excelsior Life Insurance Co	Windmill Place	4,748	16,142
S Jachimowicz Ltd	Commerce Building Tacoma Drive	12,825	62,923
Lehn Droff Corp	K-Mart Shopping Plaza	13,538	72,340
Maplehurst Apts	Royal Building	42,022	256,621
Olympia & York Developments	Burnside Park	6,250	10,000
Marci Mortgage Corp	Windmill Road	5,167	38,823
<i>Digby</i>			
Kendrake Realities Ltd	79 Water Street	2,650	16,563
<i>Glace Bay</i>			
Foord Construction Ltd	Glace Bay Shopping Mall	3,364	21,806
<i>Halifax</i>			
Bryant Enterprises Ltd	3700 Kempt Road	23,000	57,500
R J Butler Ltd	Butler Bldg 2006 Gottingen St	3,730	36,152
Canadian Broadcasting Corp	5600 Sackville St	2,500	7,500
City of Halifax	Bedford Row	8,836	16,732
Cleator Holdings Ltd	Garrison Place	1,307	13,419
Connaught Sales Ltd	Market St (1/4/76-31/5/76)	5,000	2,999
Dresden Arms Ltd	1532 Birmingham St	3,700	34,050
Franklin & Hershorn Ltd	Cabot Building	11,915	84,077
Halibuilding Ltd	Bank of Montreal Bldg	70,942	475,668
Halifax Commercial Park Leaseholds Ltd	Strawberry Hill	6,118	24,460
Halifax Courthouse Comm	Courthouse	1,800	5,893
Halifax Developments	Scotia Square	69,759	681,444
Halifax Parking Ltd	Scotia Square	NIL	7,727
Historic Properties	Privateer's Wharf	35,800	276,251
K-Right Development Co Ltd	2089 Gottingen St	4,156	32,976
Lakewood Agencies	1737 Barrington St	3,000	18,274
Maritime Life Assurance Co	Maritime Life Building	24,530	194,812
MEPC Properties	Gulf Building	24,129	216,004
National Harbours Board	Pier 21 2nd Floor Annex Building	30,047	81,336
NS Credit Union	6074 Lady Hammond Rd	1,210	12,602
One Sackville Place Ltd	1190 Barrington St	33,116	228,461
Oxford Leaseholds Ltd	Royal Bank Bldg	22,579	215,087

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Nova Scotia—Concluded</i>			
<i>Halifax—Concluded</i>			
Province of Nova Scotia .....	1653 Barrington St .....	6,372	35,046
Queen Square Development .....	1888 Brunswick St .....	15,850	128,764
Rainnie Holdings Co .....	Rainnie Dr .....	4,934	16,942
Revenue Properties Central Development Ltd .....	5121 Sackville St .....	19,749	127,907
Revenue Properties Central Development Ltd .....	Hollis Street .....	31,864	282,618
Revenue Properties Central Development Ltd .....	5614 Fenwick St .....	3,790	25,335
Royal Bank .....	5853 College St .....	6,000	26,235
Saint Mary's University .....	St Mary's University .....	5,500	33,934
Trizec Equities Ltd .....	Centennial Building .....	50,729	445,240
Trizec Equities Ltd .....	Insurance Bldg .....	50,464	416,938
Trizec Equities Ltd .....	Halifax Shopping Centre .....	15,714	79,679
<i>Inverness</i>			
Mrs Davis .....	Davis Building .....	1,250	6,000
<i>Kentville</i>			
Cornwallis Developments Ltd .....	Cornwallis Inn .....	8,795	54,795
<i>Lakeside</i>			
Green Gables Food Stores Ltd .....	Lakeside .....	1,100	9,900
<i>Middleton</i>			
R F Eisnor and D R Eisnor .....	11 Commercial St .....	1,320	5,940
<i>Mt Uniacke</i>			
A Devries .....	Highway No 1 .....	1,200	11,400
<i>Mulgrave</i>			
ATCO (Eastern) Ltd .....	Mulgrave Trailers .....	3,120	15,012
<i>New Glasgow</i>			
Atlantic Shopping Centre .....	Aberdeen Mall .....	7,246	49,794
<i>North Sydney</i>			
Raymond Rahey .....	163 Main St (1/7/76-31/5/77) .....	2,000	10,781
<i>Parrsboro</i>			
Chignecto Holdings Ltd .....	115 Main Street .....	1,900	8,740
<i>Port Hawkesbury</i>			
Island Properties Ltd .....	Church St .....	4,282	27,682
D MacKay & E MacKay .....	Port Hawkesbury .....	2,090	12,199
<i>Sackville</i>			
Mssrs C D Davison & Paul T Davis .....	Commercial Center .....	3,989	19,232
<i>Shelburne</i>			
Sheltown Realty Ltd .....	Main Street .....	1,980	15,741
<i>Spryfield</i>			
Steve Haniias .....	Bank of Montreal .....	2,025	11,520
<i>Stewiacke</i>			
Chignecto Holdings Ltd .....	Riverside & Main St .....	1,750	7,750
<i>Sydney</i>			
Bolmay Ltd .....	1079 Kings Road .....	1,495	10,988
Can Shopping Centres Ltd .....	Sydney Shopping Mall .....	2,538	18,217
Canadian Shopping Centres Ltd .....	115 King St (1/4/76-31/8/76) .....	1,000	2,250
DARR (CB) Ltd .....	Cabot House .....	10,991	70,851
Cathray Realities .....	230 Charlotte St .....	2,200	14,850
Moosehead Breweries .....	Moosehead Building .....	2,274	18,706
<i>Truro</i>			
Corcon Enterprises Ltd .....	537 Prince St .....	1,400	7,885
Equity Investment Ltd .....	35 Commercial St .....	1,300	6,080
Hanary, Ross & Assoc Ltd .....	45 Commercial St (1/4/76-31/7/76) .....	1,447	2,294
Ryan's Realty Ltd .....	Ryans IGA .....	4,050	25,637
<i>Windsor</i>			
A Bruce Card .....	58 Gerrish St .....	2,140	11,347
<i>Yarmouth</i>			
Fundy Adjustment Bureau Ltd .....	3 Glebe St .....	1,307	8,713
J Knarston Taylor .....	9 Parade St .....	6,000	8,800
Toulan Construction Inc .....	Yarmouth Shopping Centre .....	5,370	36,311
<i>New Brunswick</i>			
<i>Bathurst</i>			
Alfred Audet & Susan M Audet Leonard Savoy & Delores Savoy .....	750 King Avenue (1/12/76-31/3/77) .....	924	3,178
Bathurst Rentals Ltd .....	Grohe Hill Building .....	13,045	46,106
Fundy Line Motels Ltd .....	El Cordobes Caribaret Building .....	8,260	15,417
Keystone Realities .....	Keystone Place .....	1,280	8,321
Nova Scotia Savings & Loan Co .....	786 King Street .....	13,045	14,555
<i>Campbellton</i>			
Free & Accepted Masons Lodge No 32 .....	8 Adam Street .....	2,640	7,920
Sam Sokoloff Isadore Elefant & Marcel Elefant .....	CNR Building .....	3,712	17,715

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>New Brunswick—Continued</i>			
Caraquet			
La Banque Provinciale du Canada Assignee for Victor & Ann Lanteigne .....	Lanteigne Building .....	1,400	8,400
Edmundston			
Central & Nova Scotia Trust Company of Canada .....	Central Trust Building .....	3,087	16,128
Fairvale			
Arthur Miller .....	Kennebecasis Drug Store .....	1,400	9,450
Florenceville			
McCain Produce Co Ltd .....	McCain Produce Bldg .....	1,800	12,600
Fredericton			
Armstrong Investments Ltd .....	590 Brunswick St .....	16,200	119,765
B Bertrum Bates Ltd .....	Industrial Park .....	4,200	6,600
Brunswick Co .....	259 Brunswick St .....	3,105	18,600
Chippin's Ltd .....	Federal Hardware Building .....	3,608	5,205
Cosine Theta Construction Inc .....	551 Prospect St (1/9/76—15/10/76) .....	7,380	4,959
Foremost Realty Ltd .....	320 Maple Ave .....	3,660	25,446
Frederick Developments Ltd .....	Kings Place .....	32,336	245,235
J B Real Estate Co .....	212 Queen St .....	15,216	55,394
Mark Holding Ltd .....	108 Prospect St .....	12,048	50,235
Ricco F R Eilmenreich Inc .....	551 Prospect St .....	7,380	16,529
Turner Development Ltd .....	385 King Street (1/4/76-31/8/76) .....	1,040	2,700
Vallorinvest (Canada) Ltd .....	551 Prospect St .....	7,380	18,182
Grand Falls			
Grand Falls Shopping Mall Ltd .....	Grand Falls Shopping Mall .....	2,520	18,000
Moncton			
Assumption Mutual Life Insurance Co .....	236 St George St .....	11,345	46,802
Assumption Place Ltd .....	770 Main Street .....	25,402	179,730
Atlantic Shopping Centres Ltd .....	1222 Main Street .....	62,213	348,685
Central & Nova Scotia Trust Company .....	860 Main Street .....	5,122	41,877
Central & Nova Scotia Trust Company .....	E P A Hangar Moncton Airport .....	1,449	7,245
Cooperative Fire & Casualty Co Ltd .....	C I S Building 200 Commercial St .....	8,200	62,702
Construction Management Services Ltd .....	69 Waterloo St .....	67,565	9,000
F M H Management Ltd .....	100 Arden St .....	3,495	14,386
Gauvin Construction Ltd .....	135 Henri Dumant St .....	25,000	42,457
Hotel Brunswick Ltd .....	981 Main St .....	1,984	14,107
Les Entreprises Beau Soleil, Ltée .....	696 Main Street .....	3,080	13,136
MacSpear Investments Ltd .....	MacSpear Bldg 77 Vaughan Blvd .....	24,728	152,970
Norwich Union Life Insurance Society .....	Norwich Building .....	13,662	104,628
Rubin's Ltd .....	720 Main St .....	3,940	25,610
Nackawic			
Nackawic Developers Ltd .....	Nackawic Shopping Centre (1/2/77-31/3/77) .....	2,262	2,337
Newcastle			
Commercial Real Estate Ltd .....	Corner of Jane & Pleasant Street .....	4,702	35,265
Commercial Real Estate Ltd .....	155 Pleasant Street .....	3,708	12,916
Tower Realities Limited .....	Tower Building .....	3,815	12,907
Oromocto			
Town of Oromocto .....	Miramichi Road .....	3,850	7,411
Richibucto			
Joseph C Robichaud .....	Landlord's Building .....	2,756	19,292
Sackville			
Casey Realty .....	31 West Main St .....	8,809	49,896
K J & C K Sears .....	84 West Main St .....	1,755	11,478
Saint John			
Bank of Canada .....	75 Prince William St .....	2,440	12,195
City of Saint John .....	City Hall Building .....	10,179	64,637
Commercial Equipment Ltd .....	12 King Street .....	2,834	14,879
Commercial Properties Ltd c/o The Royal Trust Co .....	Brunswick House (1/1/77-31/3/77) .....	1,209	2,795
Kapp Investment Ltd c/o The Rocca Group Ltd .....	Former Canada Permanent Bldg .....	4,565	34,306
M W P C Canadian Properties Limited .....	Courtenay Centre (1/4/76-30/4/76) .....	2,000	1,052
Revenue Properties Co Ltd .....	City Hall Building .....	13,715	88,148
Rocca Group Ltd .....	Bldg "C" Hilyard Place .....	11,196	89,469
Rocca Leasholds .....	Cody Building .....	2,133	12,265
Yaffe Sales Inc .....	Westmorland Place .....	1,608	10,452
Young Men's Christian Association .....	Y M C A Building .....	5,200	65,000
Shediac			
Shediac Realty Ltd .....	174 Main Street .....	2,235	17,657
Shippegan			
Chez Robain, Limitée .....	O Moderna Bldg .....	797	5,181



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>New Brunswick—Concluded</i>			
<i>Sussex</i>			
Sussex Mercantile Co Ltd	Mercantile Building	1,050	3,600
<i>Tracadie</i>			
Mrs Rita Leger	Bldg Owned by Centre d'Achat de Tracadie Roussel, Ltée Main St	1,653	13,131
<i>Quebec</i>			
<i>Alma</i>			
Alma Theatre Co Ltd	467 Sacré-Cœur Street	2,880	17,914
Caisse d'Entraide Economique d'Alma	500 Sacré-Cœur Street (1/4/76-15/3/77)	8,354	77,124
Les Galeries Lac St-Jean	Les Galeries Lac St-Jean Shopping Centre (1/4/76-31/12/76)	12,055	50,812
Les Placements Leger (1973) Inc	Les Galeries Lac St-Jean Shopping Centre (1/1/77-31/3/77)	12,055	16,937
Les Placements P B L, Ltée	580 Sacré-Cœur Street West (15/4/76-31/3/77)	5,593	34,840
R E Lépine	435 Collard Street West (1/5/76-31/8/76)	1,200	2,640
<i>Amos</i>			
Léo Rankin	Amos Indian Reserve (1/1/77-31/3/77)	558	465
<i>Ancienne Lorette</i>			
Botran Inc	1106 Dijon Street	8,360	34,100
<i>Baie Comeau</i>			
Entreprises Baie Comeau	164 Lasalle Street (1/10/76-31/3/77)	10,395	65,800
Entreprises Baie Comeau	168 Lasalle Street	970	4,123
<i>Beaconsfield</i>			
S J B Holdings Ltd	186 Sutton Place	9,627	63,643
<i>Beauharnois</i>			
City of Beauharnois	28D St-Louis Road	10,000	11,000
Joe Winner	21 St-Laurent Street (1/5/76-30/8/76)	600	1,400
<i>Beauport</i>			
Fabrique Nativité Beauport	Montmorency-Laval Centre (1/4/76-31/11/76)	4,500	16,667
Town of Beauport	Montmorency-Laval Centre (1/12/76-31/3/77)	4,500	8,333
<i>Becancour</i>			
Industrial Park Society of Quebec Centre	6110 Becancour Boulevard	2,287	17,489
<i>Berthierville</i>			
City of Berthierville	558 Montcalm Street	3,442	24,094
<i>Boucherville</i>			
Bupo Inc	Fort St-Louis and Jacques Ménard Streets	13,977	68,229
<i>Brossard</i>			
Place Brossard Shopping Centre	3200 Lapinière Boulevard (1/4/76-31/12/76)	6,216	37,063
Gabona Properties Ltd	3200 Lapinière Boulevard (1/1/77-31/3/77)	6,216	13,176
Place Brossard Shopping Centre	3200 Lapinière Boulevard (1/4/76-31/12/76)	1,275	6,646
Gabona Properties Ltd	3200 Lapinière Boulevard (1/1/77-31/3/77)	1,275	2,384
Richelieu Industrial Leasehold	1630 Provencier Boulevard	30,000	53,041
Le Corbusier Investments Inc	1630 Provencier Boulevard (1/1/77-28/2/77)	30,000	22,000
<i>Cap-aux-Meules</i>			
Cie Turbide & Jomphe, Ltée	Cap-aux-Meules (1/4/76-31/12/76)	2,400	12,150
Cie Turbide de Jomphe, Ltée	Cap-aux-Meules (1/14/76-5/10/76)	2,700	8,664
Cie Turbide et Jomphe, Ltée	Cap-aux-Meules (1/4/76-14/7/76)	800	1,438
Yves Garipey	Cap-aux-Meules (15/5/76-31/8/76)	522	1,822
<i>Cap-Chat</i>			
Town of Cap-Chat	Intersection of Notre-Dame and Hôtel de Ville Street	2,170	8,400
<i>Cap-Rouge</i>			
Bourget, Bourget and Fréchette	Cap-Rouge	1,391	5,276
<i>Cartierville</i>			
Belcourt Construction Co	12055-65-75-85 Laurentian Boulevard	9,780	110,000
<i>Caughnawaga</i>			
Caughnawaga Indian Band	Caughnawaga	735	5,764
<i>Chambly</i>			
Florian Benoit	1373 Bourgogne Street (13/12/76-31/3/77)	5,500	12,127
Fabrique Maison Blanche	30 Brouillette Street (1/5/76-31/8/76)		
Caramont Investment Ltd	27 Chambly Place (1/4/76-31/12/76)	16,00	4,800
Holland Holdings Inc	1465 Industriel (1/11/76-31/3/77)	3,475	11,583
<i>Chandler</i>			
J E Carboneau	474 Hôtel de Ville Street	3,282	20,603
<i>Châteauguay</i>			
Frederico Belmonti	73 D'Anjou Boulevard	2,800	12,600
Place Valencio	102 St-Jean-Baptiste Street	3,000	17,523
<i>Chibougamau</i>			
Ghislain Boivin	353-3rd Street (1/6/76-31/8/76)	600	825
Immeubles J P A, Ltée	462 Commercial Street (1/4/76-31/8/76)	1,810	3,035
Immeubles J P A, Ltée	462 Commercial Street (1/9/76-28/2/77)	1,810	5,430
Immeubles J P A, Ltée	426-3rd Street (1/3/77-31/3/77)	3,370	2,036



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
<b>\$</b>			
<i>Quebec—Continued</i>			
Chicoutimi			
La Corporation J H Lessard, Ltée	282 Ste Anne Avenue (1/11/76-31/3/77)	1,300	3,927
Encore Mart Inc	50 Racine Street East (1/18/76-28/2/77)	12,000	38,700
Les Entreprises Thibault, Ltée	735 Peter McLeod (1/3/77-31/3/77)	875	492
Jean Fortin	413 Racine Street East (1/5/76-31/8/76)	900	1,800
Jean Fortin	281 Racine Street (10/7/76-31/3/77)	2,300	10,851
Les Immeubles Julien Riverin, Ltée	940 Chabanel Street	4,650	27,393
Les Immeubles Julien Riverin, Ltée	942 Chabanel Street	3,690	20,000
Les Immeubles Perron, Ltée	72 Jacques Cartier Street West	2,840	16,026
Les Immeubles Perron, Ltée	31 Racine Street West	3,456	27,648
Les Immeubles Thérberge, Ltée	Local C A C	7,184	48,099
Justin Maltais Inc	443 Racine Street East (1/4/76-10/7/76)	1,382	2,334
J R Thérberge, Ltée	Local C A C	11,580	32,253
J R Thérberge, Ltée	267 Racine Street East	800	5,360
Contrecoeur			
Maurice Jacques	127 Main Street (1/9/76-28/2/77)	1,479	7,150
Maurice Jacques	127 Main Street (1/3/77-31/3/77)		650
Côte Ste Catherine			
Construction Ste Catherine Ltd	92 Union Street (1/4/76-31/1/77)	1,100	4,042
Deux-Montagnes			
Stephen Dvorsky	Lachapelle Street	1,420	10,300
Dollard-des-Ormeaux			
Blue Haven Shopping Village	3689-91 St John's Road	4,445	35,911
Blue Haven Shopping Village	3673 St John's Road	1,150	3,920
Dorion			
La Société Immobilière de Vaudreuil Inc	100 Harwood Boulevard	1,000	5,000
La Société Immobilière de Vaudreuil Inc	100 Harwood Boulevard	2,100	11,550
Dorval			
Allan Zavalkoff & Lewis Greenberg	613 Orly Road	10,049	27,362
Colt Industries Canada Ltd	714 Renaud Street (1/4/76-31/1/77)	1,500	8,125
Department of Transport	Air Terminal	876	11,497
The Manufacturers' Life Insurance Co Ltd	Air Cargo Building (1/4/76-31/12/76)	7,280	17,947
Marathon Aviation Terminal	Air Cargo Building (1/4/76-28/2/77)	5,456	46,491
Marathon Aviation Terminal	International Airport		13,448
Marathon Aviation Terminal	Air Cargo Building (1/4/76-28/2/77)	20,650	72,006
Marathon Aviation Terminal	Air Cargo Building (1/4/76-28/2/77)	6,800	22,855
Sunbro Inc	2121 North Service Road	37,344	232,659
Sunbro Inc	2121 North Service Road (1/10/76-31/3/77)	4,401	18,704
Steinberg's Shopping Centre	378 Dorval Avenue	1,900	12,000
Drummondville			
Hama Inc	Place du Centre	15,316	100,175
Hama Inc	150 Marchand (1/4/76-31/8/76)	761	2,000
Claude Martin	152 Cockburn Avenue	1,200	5,200
Claude Martin	152 Cockburn Avenue	350	2,129
Thérèse Letendre-Surprenant	400 St Georges Street (1/11/76-31/3/77)	4,270	12,899
Duburger			
Fédération de l'U P A	178 Hamel Boulevard	700	5,512
Place Charles Baillargeon	2030 Père Lelièvre Boulevard	4,676	22,745
East Broughton			
Mme Rita Morissette Turcotte	East Broughton	1,218	5,481
Eastcourt			
J J Sénécal	Principale Street	840	5,777
Farnham			
Maurice Bériau	Bériau Building (1/4/76-31/5/76)	1,993	838
Rossine Rhéaume	104-106 Main Street	7,500	47,246
Fermont			
Sofinac Inc	Fermont Shopping Centre	2,114	31,139
Fort Georges			
Coopérative Indienne de Fort-Georges	Coopérative Indienne de Fort-Georges (1/4/76-31/10/76)	340	1,983
Coopérative Indienne de Fort-Georges	Coopérative Indienne de Fort-Georges (1/11/76-31/3/77)	1,600	8,000
Gagnon			
Les Placements Esplanade	Principale Street (1/4/76-31/7/76)	3,000	6,000
Gérald Robitaille Syndic Lic	Principale Street (1/8/76-31/3/77)	3,000	12,000
Gaspé			
P E Lapierre et Fils, Ltée	Lapierre Building	2,966	14,499
Les Immeubles Desrosiers Inc	Place Jacques Cartier	4,555	25,964
Les Immeubles Desrosiers Inc	De La Reine Street	2,907	10,901
Les Immeubles Desrosiers Inc	Port de Gaspé	1,200	7,020
Gentilly			
Normand Croteau	2075 Becancour	1,259	6,700

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Quebec—Continued</i>			
Granby			
Bernard Léveillé & Gérard Allaire .....	35 Dufferin Street (1/6/76-31/3/77) .....	4,000	31,856
Granby Amusement Corporation .....	Palace Building (1/4/76-31/5/76) .....	2,956	4,000
Emilien Ouellette .....	615 Main Street .....	5,697	30,890
Onil Roux .....	574 Main Street .....	6,840	42,750
Grand'Mère			
Paul A Bisson .....	570-6th Avenue .....	4,500	24,750
Paul A Bisson .....	570-6th Avenue (1/4/76-31/8/76) .....	500	875
Great Whale River			
Ernest Trinel .....	Great Whale River (1/4/76-31/7/76) .....	1,440	4,433
Mission Catholique .....	Great Whale River (1/8/76-30/11/76) .....	1,440	2,160
Corporation Episcopale Catholique Romaine du Labrador .....	Great Whale River (1/12/76-31/3/77) .....	1,440	2,160
Greenfield Park			
South Shore Credit Union .....	200 Churchill (1/4/76-31/1/77) .....	3,627	16,624
Hemmingford			
Municipality of the Town of Hemmingford .....	Town Hall .....	1,767	9,896
Iberville			
Municipality of Iberville .....	385-5th Avenue .....	5,562	25,029
Ile Perrot			
Gestion D R Boubonnais Inc .....	91 Place Don Quichotte (1/3/77-31/3/77) .....	600	325
Joliette			
Les Immeubles Barthelemy Inc .....	37 Place Bourget .....	6,044	38,940
Joutel			
Paul Corriveau .....	Lot 197 A .....	950	7,838
Lac Beauport			
Georges Clarke .....	Du Lac Boulevard .....	1,980	11,682
Lachine			
Henry Avriht .....	832 Notre-Dame Street .....	1,000	1,500
Greenbro Holdings Inc .....	2920-2960 Notre-Dame Street .....	7,000	44,246
Greenbro Holdings Inc .....	2920-2960 Notre-Dame Street .....	2,450	14,686
Gilles Huot .....	2150 St-Joseph Street .....	8,000	2,610
St Tabak .....	915 Notre-Dame Street .....	4,046	20,907
Lachute			
Town of Lachute .....	380 Main Street (1/4/76-30/11/76) .....	900	2,700
Les Galeries Lachute Inc .....	Les Galeries Lachute (1/11/76-31/3/77) .....	7,038	24,926
Lac Etchemin			
Lac Etchemin Municipal Corporation .....	208-2nd Avenue .....	1,984	10,416
Lac Mégantic			
Emile Jacques .....	5005 Champlain Street (1/4/76-15/11/76) .....	700	2,248
La Grande			
Baie James Society of Energy .....	LG2 Complex .....	2,884	46,144
Lambton			
Rene Paul Fortin .....	Road 28 (1/4/76-30/9/76) .....	866	2,250
Benoit Blanchette .....	Road 28 (1/10/76-31/3/77) .....	866	2,250
La Pocatière			
Les Immeubles Robitaille & Marchand Inc .....	La Pocatière .....	1,720	11,180
La Salle			
Hawco Construction Ltd .....	580 Dollard Street .....	88,649	212,483
Le Cavalier Shopping Centre .....	8176 Champlain Street .....	10,000	115,000
Omega Investments Ltd .....	2107 Lapierre Street .....	3,360	20,332
La Sarre			
Place Donovan Inc .....	Place Donovan (1/3/76-30/9/76) .....	2,200	9,625
L'Assomption			
L'Assomption Professional Centre Inc .....	180 Notre-Dame .....	3,710	22,260
Laurent Gagnon .....	306 St-Pierre .....	4,090	20,135
Laval			
Joel Audebrand .....	26 Montée Masson (1/4/76-31/1/77) .....	790	3,000
Laurent LaFrance .....	26 Montée Masson (1/2/77-31/3/77) .....	790	600
Beaufort Realities (1964) Inc .....	1760 des Laurentides .....	9,780	90,000
Cote St Luc Building Corp .....	4440 Samson Street .....	10,120	42,770
Duvernay Shopping Centre .....	Duvernay Shopping Centre .....	9,376	58,950
G L Building Inc .....	3 Place Laval .....	26,549	170,518
Val des Arbres Building Inc .....	1600 St Martin Boulevard .....	29,814	232,914
Elias Malka .....	207 Ste Rose Boulevard .....	4,883	32,500
Yvanhoe Corporation .....	901 Cure Labelle Street (20/4/76-31/8/76) .....	1,408	3,626
Les Placements Centre-ville Inc .....	850 Montrose Street .....	10,100	40,400
Value Development Corp .....	600-3rd Avenue .....	7,120	38,502

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
\$			
Quebec—Continued			
Lebel-sur-Quévillon			
J Lucien Allard ltée	Lots 1-5-4 TC-1-62	2,725	13,200
Les Méchins			
Robert Crousset	Les Méchins (1/9/76-31/3/77)	850	3,223
Lévis			
Les Immeubles G F G Inc	67 Côte du Passage	965	6,996
Les Entrepôts Lévisiens	53 Belair Street (1/4/76-28/2/77)	11,776	53,973
Paul H Bélanger	53 Bélair Street (1/3/77-31/3/77)	11,776	4,907
Placements Tanguay Inc	Place Tanguay	24,233	161,149
Placements Tanguay Inc	Place Tanguay (7/6/76-31/3/77)	960	5,488
Romeo Tanguay	Tanguay Building (1/5/76-31/8/76)	1,000	2,000
Longueuil			
Appartements Port de Mer Inc	Port de Mer Building (23/6/76-30/11/76)	3,552	13,251
Appartements Port de Mer Inc	Port de Mer Building	983	3,735
Appartements Port de Mer Inc	Port de Mer Building (1/4/76-30/9/76)	2,680	11,803
Crestview Construction Inc	2890 Chambly Road	7,725	56,890
Édifice Sommet Longueuil Inc	174 Ste-Foy Boulevard (1/11/76-31/3/77)	2,549	9,134
First Quebec Corp	1000 de Sérigny (8/5/76-31/8/76)	1,060	2,637
Trisud Corporation Inc	Port St-Laurent Building	60,212	279,745
Véronneau & Cie Ltée	173-185-191 St Jean Street	21,466	101,531
Ville de Longueuil	100 Place Charles Lemoyne	17,736	107,405
Louiseville			
Chevaliers de Columb	201 Ste-Marie Street (1/5/76-31/8/76)	550	800
Mascouche			
Yvonne Mathieu	3003 Ste Marie Street	766	5,181
Matagami			
Raoul Lemieux	Lemieux Building (1/4/76-7/1/77)	2,850	11,618
Les Immeubles S V D	2-6 des Rapides Street (14/1/77-31/3/77)	2,990	3,552
Matane			
Les Galeries du Vieux Port a/s Germain Pelletier	Les Galeries du Vieux Port Shopping Centre (1/2/77-31/3/77)	9,300	9,688
S E I M Inc	235 St-Jérôme (1/9/76-31/3/77)	2,100	9,818
S E I M Inc	235 St-Jérôme (1/12/76-31/3/77)	2,500	6,675
S E I M Inc	235 St-Jérôme (1/2/77-31/3/77)	1,000	1,333
Mirabel			
Matac Cargo Ltd	International Airport	14,243	143,185
Matac Cargo Ltd	Building C-1	26,038	181,570
Transports Canada	Terminal Building	2,830	54,760
Transports Canada	Administration Building (1/12/75-30/11/77)	750	19,425
Transports Canada	Administration Building (1/12/75-30/11/77)	1,000	25,900
Mont-Joli			
Reid et Ross Inc	1281 Jacques Cartier Boulevard (1/4/76-31/1/77)	750	4,375
Les Chevaliers de Colomb	1477 Lindsay Street (1/4/76-14/11/76)	1,288	4,408
Jean Bélanger	1801 Lindsay Street (1/4/76-15/11/76)	6,700	30,149
Montmagny			
Després & Landry	1 Place de L'Eglise	880	6,380
Montreal			
David Adler	1260 Ste-Catherine East	9,810	88,590
David Adler	1260 Ste-Catherine East	26,350	156,234
Arthree Corporation	1080 Beaver Hall Hill	17,317	130,514
Arthree Corporation	1080 Beaver Hall Hill (1/4/76-31/8/76)	6,697	32,315
Arthree Corporation	1080 Beaver Hall Hill (1/4/76-31/8/76)	8,810	41,075
Arthree Corporation	1080 Beaver Hall Hill (1/9/76-31/3/77)	14,964	80,074
Arthree Corporation	1010 LaGauchetière (1/4/76-31/8/76)	987	7,270
Amvor Realty	5800 St-Denis Street	24,951	130,743
Bank of Montreal	155 St-James Street West	17,470	105,868
Belcourt Construction Co	7115 St-Laurent	9,700	115,000
Bolduc & Associés	3750 Crémazie East (1/4/76-31/8/76)	1,000	3,000
Bonaventure Building Inc	19 Le Royer Street	2,793	11,451
Bonaventure Building Inc	19 Le Royer Street (1/4/76-31/8/76)	700	1,750
Calumet Development Inc	3432 Masson Street	10,469	88,968
C N R Co	1395 Notre-Dame Street (1/4/76-30/9/76)	6,400	2,116
C N R Co	1395 Notre-Dame Street (1/4/76-30/9/76)	8,245	1,878
C N R Co	C N R Station	16,034	9,141
C N R Co	1080 University Street	222,054	596,656
Cadillac Fairview Corp	550 Sherbrooke Street West (1/5/76-31/8/76)	1,400	4,200
Caisse Populaire de la Nativité d'Hochelaga	3252 Ontario Street East	1,200	3,000
Casgrain Commercial Centre	5425 Casgrain Street	12,812	73,953
C P Ltd	1180 LaGauchetière Street	6,675	4,522

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
			\$
<i>Quebec—Continued</i>			
<i>Montreal—Continued</i>			
Centre Beaubien Trust	1451 Beaubien Street East	30,228	231,288
Centre Métro Inc	2020 University Street	38,602	351,220
City and District Trustees Ltd	276 St James Street West	2,086	10,299
Cousins Mortgage and Equity Investments	1000 Sherbrooke Street West (1/4/76-31/5/76)	44,269	55,676
Gamma Properties Inc	1000 Sherbrooke Street West (1/6/76-31/3/77)		278,378
Gamma Properties Inc	1000 Sherbrooke Street West (1/10/76-31/3/77)	405	1,299
Crédit Foncier Franco-Canadien for Ricco F R Ellmenreigh Inc	205 Ste-Catherine Street East	9,000	42,268
Daila Soussan	450 St Joseph Boulevard	3,200	10,200
Dynasty Investments Ltd	410 St Nicolas Street	4,890	21,600
Fairway Management Corp Inc	5858 Côte des Neiges	10,711	102,926
F D L Co Ltd	2525 Cavendish Boulevard	4,425	27,656
Bank of Montreal	630 Dorchester Boulevard West	1,850	17,112
Foundation Scottish Properties Ltd	1010 Lagachetière Street	53,746	469,063
Foundation Scottish Properties Ltd	1010 Lagachetière Street (1/4/77-31/8/77)	987	4,195
Fréchette Development Corp	5165 Jean Talon Street East	20,559	83,745
Gunter Arzberger	4205 St Denis Street	20,923	115,046
Guy Towers Management Corp	550 Sherbrooke Street West	10,669	75,482
Claire Guay	4224 St Hubert Street	700	1,250
Hamel Jacques	1779 Henri-Bourassa Boulevard	6,955	39,092
Heller Natofin Ltd	3750 Metropolitan Boulevard (1/4/76-31/12/76)	53,066	228,847
Réjean Hudon	5844 des Écotes Street	11,806	49,167
Immeubles Yvon Dolbec	10715 Clark Street (1/4/76-30/11/76)	4,304	13,333
Immeubles Trans-Québec Ltée	505 Sherbrooke Street West (1/4/76-30/9/76)	9,933	41,412
Immeubles Trans-Québec Inc	505 Sherbrooke Street West (1/10/76-31/3/77)	9,933	55,665
Immeubles Trans-Québec Ltée	3555 Berri Street (1/4/76-30/9/76)	1,020	3,000
Immeubles Trans-Québec Inc	3555 Berri Street (1/10/76-31/3/77)	1,020	3,000
E Léo Kolber	550 Sherbrooke Street West	71,736	670,264
E Léo Kolber	550 Sherbrooke Street West (17/1/77-16/4/77)	1,400	6,166
E Léo Kolber	550 Sherbrooke Street West (1/7/76-31/3/77)	19,922	82,067
E Léo Kolber	550 Sherbrooke Street West (1/4/76-31/1/77)	32,985	216,870
Joseph Kracauer	6850 Sherbrooke Street East	30,551	174,892
La Compagnie du Marché Central	805 Marché Central	2,187	15,688
Z Laviguer	8607 St Laurent Boulevard (1/5/76-31/8/76)	2,000	4,000
Laurentian Fashion Ltd	1625 Chabanel Street	14,236	86,894
Marathon Realty Co Ltd	4499 Iberville Street	608	3,344
Claude Marcoux et J B Handfield	3035 Hochelaga Street	5,280	43,450
McCord Street Sites Ltd	151-195 du Séminaire Street	36,493	60,826
McGill Metro Leasehold Ltd	2001 University Street	86,260	764,410
Montrad Ltd	Alexis Nihon Plaza	21,202	213,592
Montrad Ltd	Alexis Nihon Plaza	700	1,780
Montrad Ltd	Alexis Nihon Plaza (1/4/76-30/6/76)	51,975	181,094
Montrad Ltd	Alexis Nihon Plaza (1/7/76-31/3/77)	52,675	286,983
Montrad Ltd	Alexis Nihon Plaza	21,926	199,434
Montrad Trust	1626 St Hubert	16,900	19,800
National Harbours Board	Port of Montreal Building	62,679	489,107
National Harbours Board	Port of Montreal Building (1/7/76-31/3/77)	94	540
National Harbours Board	Port of Montreal Building (1/4/76-31/7/76)	1,169	2,992
National Harbours Board	Port of Montreal Building (1/4/76-31/12/76)	2,608	14,670
National Harbours Board	Port of Montreal Building (1/4/76-31/12/76)	10,444	58,747
Nation Wide Business Centre	1 Place Ville-Marie (1/5/76-31/7/76)	300	1,125
Nation Wide Business Centre	1 Place Ville-Marie (1/4/76-31/8/76)	525	3,281
Nation Wide Business Centre	1 Place Ville-Marie (1/10/76-31/11/76)	225	562
Notre-Dame Holding Corp	1970 Ste-Catherine Street West	14,064	234,868
Northern Telecom Ltd	1134 Ste-Catherine Street West	6,060	34,986
Northern Telecom Ltd	1134 Ste-Catherine Street West (1/12/76-31/3/77)	2,355	5,103
Office Municipal d'Habitation de Montréal	757 des Seigneurs Street	14,190	19,667
Oxford Development Group Ltd	640 Ste-Catherine Street West	8,276	251,311
Oxford Development Group Ltd	1255 University Street	4,540	31,166
John Pappas	915 Jean Talon Street West	1,150	6,037
Henri Paquin, J P Paquin et Maurice de Palma	3730 Metropolitan Boulevard	16,988	116,768
Parthenon Investments Ltd	5655 Marselle Street	65,000	258,790
Place Bonaventure Inc	Place Bonaventure Building	4,331	26,728
Place Bonaventure Inc	Place Bonaventure Building	3,356	26,848
Place Décarie Inc	5250 Ferrier Street	27,873	160,035
Place Décarie Inc	5250 Ferrier Street (1/4/76-31/7/77)	22,721	55,504
Place Décarie Inc	5250 Ferrier Street (1/4/76-31/7/77)	890	1,962
Place Desjardins Inc	1 Complexe Desjardins (1/3/76-31/3/77)	11,648	107,259
Place Desjardins	1 Complexe Desjardins (1/5/76-31/3/77)	5,033	42,676
Place Dupuis Inc	Place Dupuis (1/4/76-30/9/76)	18,716	61,427
Immeubles Trans-Québec Inc	Place Dupuis (1/10/76-31/3/77)	18,716	61,427
Place Victoria St Jacques Inc	Place Victoria	61,128	626,069



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
\$			
<i>Quebec—Continued</i>			
<i>Montreal—Concluded</i>			
Place Victoria St Jacques Co Inc	Place Victoria (1/5/76-31/3/77)	10,420	91,667
Propriétés Cité Concordia Ltée	300 Léo Parizeau (1/1/77-31/3/77)	73,756	156,731
Propriétés Cité Concordia Ltée	300 Léo Parizeau (1/5/76-31/3/77)	500	1,375
Protestant School Board of Greater Montreal	3680 Jeanne-Mance Street (1/4/76-30/6/76)	28,325	14,162
Protestant School Board of Greater Montreal	3680 Jeanne-Mance Street (1/2/76-27/8/76)	35,717	16,177
Ed Rapoport	9275-85 Clark Street (1/4/77-31/1/77)	21,400	66,940
Area Equipment Co Inc	9275-85 Clark Street (1/2/77-28/2/77)	21,400	6,509
Spitzweg Holdings Ltd.	9275-85 Clark Street (1/3/77-31/3/77)	21,400	6,509
Richelieu Entreprises Inc	3450 Ontario Street (1/4/76-31/8/76)	17,496	31,952
Richelieu Entreprises Inc	3450 Ontario Street (1/4/76-31/8/76)	1,200	4,250
Cical Investments Inc	3450 Ontario Street (1/9/76-31/3/77)	17,496	44,733
Cical Investments Inc	3450 Ontario Street (1/9/76-31/3/77)	1,200	5,950
Paul Rolland Const Ltée	560 Henri-Bourassa Boulevard West	10,942	118,667
Paul Rolland Const Ltée	560 Henri-Bourassa Boulevard West (1/11/76-31/3/77)	2,928	10,065
Salle de Quilles Spot Ltée	12-255 Grenet (1/4/76-30/4/76)		185
Sam Cohen, Ralph Lazar, Jack Richer, & Morris Steinberg	625 Dorchester Street	5,185	1,168
Scott Lasalle Ltd	535 Fleury Street East	5,000	23,167
Services Immobiliers Promanac Ltée	2600 Ontario Street East	1,300	14,740
J J Shea Co Ltd	2180 Belgrave Avenue	9,500	7,830
Sternthol Realty Co	1435 St Alexandre Street	9,394	57,825
Tamat Ltd	510 St Laurent Boulevard	9,432	60,144
Tamat Ltd	510 St Laurent Boulevard (1/5/76-31/3/77)	3,955	26,284
Tamat Ltd	510 St Laurent Boulevard (1/5/76-31/3/77)	3,955	26,284
Tamat Ltd	510 St-Laurent Boulevard (1/4/76-30/4/76)	10,089	7,344
Télé-Métropole Inc	1600 de Maisonneuve Boulevard	48,160	360,197
Three Way Holdings	910 Sherbrooke Street	3,228	21,889
Public Works of Quebec	10 Craig Street East	16,000	104,660
Treitelt Enterprises Ltd	9310 St Laurent Boulevard	16,563	79,866
Trizec Equities Ltd	500 Place d'Armes	20,809	175,881
Trizec Equities Ltd	515 Ste Catherine Street West	67,236	443,181
Trizec Equities Ltd	505 Dorchester Street	17,179	14,958
Tynevale Investments Co Ltd	6700 Sherbrooke Street West	10,930	57,078
Union-Kennedy Corp	625 President Kennedy	54,251	28,839
United Fruit and Produce Terminal Montreal Ltd	775 Crémazie Boulevard	704	3,872
University of Montreal	3333 Reine-Marie Road (1/12/75-31/8/76)	3,341	20,250
Wen-Maur Holdings Ltd	1515 Antonio Barbeau	60,000	159,658
Wood Way Realty Corp Ltd	666 Sherbrooke Street West	3,238	26,105
<i>New Richmond</i>			
Immeubles Fradet Inc	Place Richmond	2,650	12,324
<i>Normandin</i>			
Normandin Municipal Corporation	348 St-Cyrille (1/6/76-31/3/77)	1,720	9,173
Notre Dame des Laurentides			
Mme Liliane Pelletier Langlois	144 Notre-Dame (1/8/76-31/3/77)	934	4,514
<i>Outremont</i>			
Value Development Corp	1435 Van Horne	15,600	103,740
<i>Palmarolle</i>			
Benoit Paradis	134 Main Street	1,465	6,289
<i>Panet</i>			
St-Fabien de Panet Municipal Corporation	Centre Paroissial (1/7/76-31/3/77)	960	4,500
<i>Pierrefonds</i>			
Mirelis Investment Ltd	10990 Gouin Boulevard West (7/12/76-6/2/77)	2,900	3,029
<i>Pierreville</i>			
René Thibault	Corner Georges & Sill	1,720	9,152
Pointe-aux-Trembles			
C A G R Holdings Inc	1225 St Jean Baptiste Boulevard	9,980	38,582
<i>Pointe-Claire</i>			
Alexina Investments Ltd	15 Donegami Street	20,920	92,341
Progressive Holdings Inc	189 Hymus Boulevard	12,665	75,423
Beaucary Construction Inc	2000 Hymus Boulevard	30,000	136,496
<i>Port Alfred</i>			
Immeubles Thibault Ltée	411-1st Avenue	1,400	5,600
<i>Port Cartier</i>			
Roch Gagné	49 Parent Avenue	8,640	74,436
Roch Gagné	55 Parent Avenue (1/11/76-31/3/77)	658	3,359
Gabriel & Emma Pelletier	110 Portage des Mousses (1/4/76-30/6/76)	1,500	5,000
<i>Quebec</i>			
Marcel Adams	100 d'Youville	3,611	29,210



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Quebec—Continued</i>			
<i>Quebec—Concluded</i>			
Bellevue Trust .....	1535 Ste-Foy Road .....	26,910	162,717
Bois Fontaine Inc .....	930 Ste-Foy Road .....	25,798	183,682
Campeau Corporation .....	Le Claridge Building .....	8,850	55,200
Champlain Centre .....	265 de la Couronne (1/4/76-31/8/76) .....	2,912	4,721
Corporation Mail St-Roch .....	Mail St-Roch (1/7/76-31/3/77) .....	200	5,250
Conseil des Ports Nationaux .....	Champlain Harbour Station .....	262,375	33,112
St-Laurent Building Inc .....	250 Grande Allée West .....	840	7,122
Montcalm Building .....	640 St-Jean .....	6,470	49,245
Edmond Sylvain Ltée .....	70 Dorchester South (7/1/77-31/3/77) .....	13,209	22,317
Floriculture Laurentine Inc .....	2525 Henri Bourassa (15/11/76-31/3/77) .....	7,800	19,744
Gestion Immobilière R P E Inc .....	50 St-Jean .....	3,300	17,600
Les Immeubles Liégeois Inc .....	137 des Chênes .....	24,675	150,219
Les Immeubles St-Roch Inc .....	200 Lallemant .....	5,900	44,746
Les Immeubles St-Roch Inc .....	190 Dorchester South (1/1/77-31/3/77) .....	20,240	35,279
Jacques Lavoie .....	St Paul Street Parking (1/1/77-31/3/77) .....		4,275
Les Placements Euro, Ltée .....	800 d'Youville .....	5,885	51,632
Place Quebec Inc .....	Place Quebec .....	33,489	311,509
W & D Rourke .....	870 Ernest Gagnon .....	23,287	102,037
<i>Quebec West</i>			
Laurent Gagnon Inc .....	1285 Charest Boulevard .....	11,807	63,600
<i>Repentigny</i>			
S B I Properties Ltd .....	155 Notre-Dame Street .....	6,520	46,315
<i>Richmond</i>			
Les Entreprises Gilduc Inc .....	109 Coiteux Street .....	3,023	17,684
<i>Rimouski</i>			
Bellavance Inc .....	294 Taché Street (15/2/77-31/3/77) .....	1,400	1,019
Julien Brisson .....	140 St Germain West .....	1,800	11,700
G Hins Inc .....	Place St-Laurent .....	12,313	70,184
G Hins Inc .....	Place St-Laurent (1/1/77-31/3/77) .....	3,300	6,210
Le Séjour Inc .....	St-Germain Street East .....	2,800	15,399
Trust General Canada .....	St-Germain Street East .....	28,000	62,320
Trust General Canada .....	124 Viney Street .....	1,900	7,030
<i>Rivière du Loup</i>			
Rivière du Loup Shopping Centre Inc .....	298 Thériault Boulevard .....	13,547	73,154
Rivière du Loup Shopping Centre Inc .....	298 Thériault Boulevard (1/4/76-30/4/76) .....	5,053	3,684
<i>St-Basile-Le-Grand</i>			
Bonaventure Rocheleau .....	56 Robert Street .....	1,545	11,399
St-Bruno de Montarville .....	Lot P-135 (1/4/76-30/4/76) .....	30,000	750
<i>St-Émile</i>			
André Fleury .....	62 Lapierre Boulevard (1/10/76-31/3/77) .....	825	2,850
<i>St-Eustache</i>			
Beauward, Ltée Shopping Centres .....	367 Sauvé Boulevard .....	1,100	5,390
Beauward, Ltée Shopping Centres .....	367 Sauvé Boulevard (1/4/76-31/8/76) .....	544	1,250
Place St-Eustache, Ltée .....	367 Sauvé Boulevard .....	2,324	11,382
Service de la Main-d'œuvre agricole de l'U P A .....	55 Grignon Street (6/10/75-31/3/77) .....	514	4,022
<i>St-Fabien</i>			
Raynald Voyer .....	108 Principale Street (1/4/76-30/11/76) .....	1,026	4,000
<i>St-Félix-de-Valois</i>			
Gracia Racine Lacroix .....	4575 Main Street .....	1,027	5,744
<i>St-François-de-Montmagny</i>			
Jean Paul Bolduc .....	Principale Street .....	1,138	5,080
<i>St-Hubert</i>			
Côte St-Luc Building Corp .....	5875 Chambly Road .....	11,256	44,986
<i>St-Hyacinthe</i>			
Omer Bernier & Damien Lapalme .....	2195 Ste-Anne Street .....	5,974	32,087
Beauward, Ltée Shopping Centres .....	Laframboise Boulevard (1/4/76-30/9/76) .....	2,350	6,051
Beauward, Ltée Shopping Centres .....	3100 Laframboise Boulevard (1/10/76-31/3/77) .....	3,139	9,809
Jacques Cusson .....	1626 des Cascades (1/5/76-31/8/76) .....	1,267	1,900
<i>St-Isidore-de-Laprairie</i>			
André et Paul Lancôt .....	St-Régis Street .....	1,100	5,050
<i>St-Jean</i>			
Investments Seigle Inc .....	320 du Séminaire Boulevard .....	6,584	35,730
Immeubles Duricha Inc .....	266 Champlain (1/4/76-30/6/76) .....	800	900
Les Placements C L A N N O Inc .....	50 St-Jacques Street (1/4/76-31/8/76) .....	1,600	6,000
<i>St-Jérôme</i>			
Évêché de St-Jérôme .....	236 du Palais Street .....	5,000	26,000
Évêché de St-Jérôme .....	236 du Palais Street (1/1/76-31/5/76) .....	600	1,000
Évêché de St-Jérôme .....	236 du Palais Street (1/6/76-31/12/76) .....	2,000	5,833

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Concluded**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Quebec—Continued</i>			
<i>St-Jérôme—Concluded</i>			
Côme Léger .....	324B Labelle Street (1/3/77-31/3/77) .....	800	500
Côme Léger .....	342B Labelle Street (11/4/76-21/8/76) .....	750	1,888
La Société Immobilière Totale Inc .....	225 du Palais Street .....	11,800	40,693
Public Works of Quebec .....	205 Demartigny Street .....	4,200	25,530
Public Works of Quebec .....	205 Demartigny Street (10/12/76-31/3/77) .....	2,100	4,398
<i>St-Laurent</i>			
Area Equipment Co Inc .....	645 Montée de Liesse Road (1/4/76-31/12/76) .....	34,200	64,376
Edward Rapoport .....	645 Montée de Liesse Road (1/1/77-31/3/77) .....	34,200	22,950
Area Equipment Co Inc .....	645A Montée de Liesse Road (20/5/76-31/12/76) .....	15,738	25,189
Edward Rapoport .....	645A Montée de Liesse Road (1/1/77-31/3/77) .....	15,738	10,230
Beaufort Realities (1964) Inc .....	392-416 Isabay Street .....	21,450	53,171
Le Bazar Shopping Centre Inc .....	3700 Côte Vertu Street .....	10,550	74,520
Immeubles Place St-Laurent Metropolitan Inc .....	100 Alexis Nihon Building .....	32,428	226,133
L D H Schreiber Ltd .....	4750 Bourg Street .....	9,500	28,898
Liguro Investments Inc .....	790 Laurentian Boulevard .....	3,648	23,576
Niagara Falls Estates Canada Ltd .....	665 Montée de Liesse Road .....	39,495	64,702
<i>St-Lazare de Vaudreuil</i>			
Fernand Roussin .....	1932 Angélique Road .....	620	5,550
<i>St-Léonard</i>			
Divco Ltd Belcourt Const Co .....	6245 Metropolitan Boulevard (15/7/76-31/7/76) .....	360,703	16,983
The Great West Life Insurance Co .....	6245 Metropolitan Boulevard East (1/8/76-31/3/77) .....	360,703	243,090
Fréchette Development Corp .....	5135 Jean Talon Street East .....	9,780	121,000
Maumax Properties .....	7500 Viau Street .....	20,978	134,857
Allied Towers Merchants Ltd .....	7500 Viau Street (1/4/76-31/12/76) .....	4,600	5,482
Centre Langelier Inc .....	7373 Langelier Boulevard (1/3/77-31/3/77) .....	2,690	1,793
Livio Federigi .....	5890 Jean Talon Street East (1/4/76-28/2/77) .....	1,080	4,125
Fréchette Development Corp .....	5165 Jean Talon Street East (1/3/77-31/3/77) .....	3,981	83,745
Maumax Properties .....	7500 Viau Street (1/4/76-31/12/76) .....	5,607	20,340
Oshawa Properties Ltd .....	7500 Viau Street (1/1/77-31/3/77) .....	61,242	15,310
<i>St-Louis de Terrebonne</i>			
Roger Lalongé .....	3845 Montée Gagnon .....	608	5,400
<i>St-Michel</i>			
Ralph Lazar & Anne Smith .....	7640 St-Michel Boulevard .....	23,400	73,314
<i>St-Paul l'Ermite</i>			
St-Paul Professional Centre .....	555 Notre-Dame Street (15/10/76-31/3/77) .....	3,300	13,376
<i>St-Paulin</i>			
Rita & Thérèse Boucher .....	Robouin Street (1/4/76-28/2/77) .....	4,620	1,100
<i>St-Rémi</i>			
La Corporation de la Ville de St-Rémi .....	155 St-Jean-Baptiste (1/4/76-30/11/76) .....	346	1,000
La Corporation de la Ville de St-Rémi .....	675 Notre-Dame Street (1/12/76-31/3/77) .....	1,119	1,151
<i>Ste-Adèle</i>			
Mary Elizabeth Bridges & Robert de Fougères .....	110 Valiquette Street .....	2,230	11,450
<i>Ste-Anne des Monts</i>			
Guy Pelletier .....	Principale Street (1/4/76-23/11/76) .....	3,360	15,223
<i>Ste-Clotilde de Horton</i>			
André Rousseau .....	64 St-Denis Street (1/4/76-30/9/76) .....	200	600
<i>Ste-Dorothée</i>			
Immeuble C L Enr .....	970 Montée Gravel .....	9,780	75,795
<i>Ste-Foy</i>			
Mozart, Ltée .....	Le Grandin Building (1/4/76-31/8/76) .....	3,400	9,208
Place Vieille Capital Inc .....	2815 Laurier Boulevard .....	13,541	93,956
Les Immeubles Roussin, Ltée .....	Galerias Duplessis Shopping Centre (1/7/76-31/3/77) .....	8,800	51,810
Les Immeubles du Sablier Inc .....	2699 Watt Street (1/12/76-31/3/77) .....	21,603	42,646
Société Delta Inc .....	2875 Laurier Boulevard .....	6,100	49,715
Société Delta Inc .....	2875 Laurier Boulevard (1/2/76-15/7/76) .....	3,475	11,547
Société Couillard & Ruel No 2 .....	Centre Innovation .....	29,533	167,756
Société Imm Marathon, Ltée .....	Place Laurier .....	59,520	412,549
<i>Ste-Julienne</i>			
Caisse Populaire Ste-Julienne .....	Cartier Street .....	1,098	5,400
<i>St-Justin de Newton</i>			
Jean Paul Goulet .....	Main Street (1/4/76-31/1/77) .....	1,200	1,250
<i>Ste-Marie de Beauce</i>			
Eugène Cliche .....	Marguerite Street .....	6,841	65,126
<i>Ste-Perpétue l'Islet</i>			
Ludovic Pellerin .....	Ste-Perpétue l'Islet .....	1,330	5,000
<i>Ste-Thérèse de Blainville</i>			
C E G E P Lionel Groulx .....	G E G E P Lionel Groulx (1/6/76-31/8/76) .....	700	750
Dorais Lamontagne & Desjardins .....	33 Blainville Street West (1/11/75-31/10/76) .....	256	1,740
Dorais Lamontagne & Desjardins .....	33 Blainville Street West (1/4/76-31/10/76) .....	550	3,045

## ACCOMMODATION PROGRAM—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Quebec—Continued</i>			
<i>Ste-Thérèse de Blainville—Concluded</i>			
Les Entreprises C E G Inc	204-206 Labelle Boulevard	6,300	36,600
Les Immeubles Blainville Inc	33 Blainville Street West (1/5/76-30/11/76)	3,811	20,675
R M R Enr	202-204-206-208 Labelle Boulevard (1/7/76-31/3/77)	9,400	56,025
R M R Enr	210-212 Labelle Boulevard (1/9/76-31/3/77)	200	20
Sacré-Cœur	Sacré-Cœur	1,894	11,364
Yvon Vachon			
Senneterre			
Charles Prévoist	273-3rd Avenue	3,310	20,315
<i>Sept-Îles</i>			
Les Entreprises Cunial, Ltée	700 Laure Avenue	5,050	48,384
Les Entreprises Cunial, Ltée	700 Laure Avenue (1/5/76-31/8/76)	600	2,400
Les Entreprises Cunial, Ltée	361 Noël Avenue	3,350	31,546
Les Entreprises Cunial, Ltée	690 Laure Avenue	6,550	61,680
Les Entreprises Cunial, Ltée	Le Concorde Building	9,600	90,400
Les Entreprises Cunial, Ltée	350 Smith Street	1,200	11,520
Les Fonds Nordic, Ltée	106 Napoléon Street	2,025	16,706
<i>Shawinigan</i>			
André, Guy & Robert Drolet	465-5th Street	3,777	18,885
Cascade Building Co	794-5th Street		1,050
Les Immeubles Gendron Inc	5642-14th Avenue	25,930	33,485
Pelston Society Inc	695 Station Avenue	9,221	56,946
City of Shawinigan	250 des Cèdres (15/1/77-31/3/77)	20,880	17,273
<i>Sherbrooke</i>			
Belsar, Ltée	1335 King Street West	4,566	27,248
Belsar, Ltée	1335 King Street West (1/3/77-31/3/77)	750	469
Paul E Bourque	2385 Hertel	2,400	5,460
Sherbrooke Commercial Centre Enr	437 King Street East	10,950	49,275
Sherbrooke School Board	95 Victoria Street (1/4/76-31/1/77)	19,380	40,375
Estrie Regional School Board	121 King Street West (15/4/76-31/8/76)	1,000	453
Green Bridges Realities Ltd	25 Wellington Street North	5,000	28,133
Green Bridges Realities Ltd	25 Wellington Street North (1/3/77-31/3/77)	550	298
King Street Properties	2435 King Street West	2,370	17,186
Patrice Larkin	25 King Street West	1,450	8,990
Les Placements du Nord	1650 King Street West (7/5/76-31/3/77)	3,862	30,376
Trust Royal pour Erin Inc	30 Wellington Street (1/2/76-31/3/77)	2,440	15,657
<i>Sherrington</i>			
Réal Pinsonneault	Lot 332	1,045	6,089
<i>Sillery</i>			
Pierre Tardif Inc	1120 St-Louis Road	17,840	168,355
W & D Rourke	1040 Belvédère	53,129	340,663
<i>Sorel</i>			
Les Placements Charlevoix Inc	13A George Street	4,756	26,871
Tracadie Investment Ltd	50 King Avenue (15/4/76-31/8/76)	638	2,207
<i>Terrebonne</i>			
Ernest Beausoleil	878 des Seigneurs Boulevard (1/4/76-19/12/76)	2,122	9,548
Ernest Beausoleil	878 des Seigneurs Boulevard (20/12/76-31/3/77)	4,167	6,766
<i>Thetford Mines</i>			
G F Buildings Enr	268 Notre-Dame North	3,448	20,297
<i>Trois-Rivières</i>			
Morgan Trust Co	550 Bonaventure	1,200	6,600
Place du Centre Trois-Rivières Inc	950 Royal Street (1/4/76-28/2/77)	14,700	79,299
Les Entreprises Dargès & Frères Inc	950 Royal Street (1/3/77-31/3/77)	14,700	7,209
Pollack Properties Inc	225 des Forges Street (1/5/76-31/1/77)	3,200	15,700
Maurice Pollack Realty Co Ltd	225 des Forges Street (1/2/77-31/3/77)	3,167	3,167
Pollack Properties Ltd	225 des Forges Street (1/4/76-31/1/77)	20,002	113,868
Maurice Pollack Realty Co Ltd	225 des Forges Street (1/2/77-31/3/77)	20,002	23,271
Maurice Pollack Realty Co Ltd	225 des Forges Street (1/6/76-31/3/77)	1,790	13,406
Quemont Investments Ltd	1300 Notre-Dame Street	3,737	18,872
Radisson Electrique	37 Lafosse Street (1/8/76-31/3/77)	3,271	4,579
Yreco, Ltée	1554 Notre-Dame Street	2,860	18,667
<i>Turgeon</i>			
Lucien Brunet	225 Main Street (1/4/76-31/10/76)	200	525
<i>Val d'Or</i>			
Yvon et Egide Aubé	550-3rd Avenue	6,196	34,194
Habitat Central, Ltée	375 Centrale Avenue	2,375	36,929
Habitat Central, Ltée	395 Central Street	8,400	43,415
Mary Lewis	754-3rd Avenue (1/5/76-31/8/76)	600	460
<i>Valleyfield</i>			
Valleyfield Centre Ltd	50 Dufferin Street	5,495	26,970
Town of Valleyfield	75 St-Jean-Baptiste Street (1/5/76-31/8/76)	500	1,000

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
\$			
<i>Quebec—Concluded</i>			
Verchères			
Caisse Populaire de Verchères .....	2 Provost Street .....	1,100	5,500
Verdun			
Metropolitan Structures of Canada Ltd .....	800 Golf Road .....	65,000	153,563
Metropolitan Structures of Canada Ltd .....	1000-1006-1008-1010-1012-1014 Golf Road .....	26,820	86,797
Metropolitan Structures of Canada Ltd .....	1062 Golf Road .....	3,000	10,630
Metropolitan Structures of Canada Ltd .....	3 Place du Commerce (25/3/77-31/3/77) .....	5,959	971
Victoriaville			
Victoriaville Commercial Centre, Ltée .....	Carrefour des Bois Francs (29/9/76-31/3/77) .....	4,000	17,597
Ville St-Georges			
Les Immeubles Cliche .....	473-1st Avenue .....	6,536	39,216
Benoit Morin .....	290-1st Avenue .....	1,200	7,338
Waterloo			
Vivian Morrissey Fleury .....	5211 Foster Street (1/10/73-31/3/76) .....	386	3,773
Vivian Morrissey Fleury .....	5211 Foster Street (1/4/76-31/3/77) .....	614	2,400
Westmount			
Bernard Palevsky, John Alper, Morris Feinstein & Abe Chados .....	4018 Ste-Catherine Street West .....	12,973	66,132
First Quebec Corporation .....	4170 Ste-Catherine Street West (1/4/76-31/8/76) ....	850	3,500
Service des Ondes, Ltée .....	3665 Ridgewood .....	92	4,583
Toulon Construction .....	4018 Ste-Catherine Street West .....	5,000	30,296
Value Development Corp .....	4225 Ste-Catherine Street West .....	4,097	29,703
Value Development Corp .....	4225 Ste-Catherine Street West .....	10,582	96,581
<i>Quebec—Capital Region</i>			
Aylmer			
Vanier Leaseholds Ltd .....	«Les Galeries Aylmer» .....	4,789	26,341
Hull			
Benjamin Achbar .....	49 rue Principale (1/3/77-31/3/77) .....	1,389	774
Gilbert Brisson .....	Côté Building .....	8,110	15,003
Brontor Inc .....	Fontaine .....	216,342	1,106,423
Centre d'Achats Cartier, Ltée .....	Place Cartier .....	5,710	31,405
Duro Enterprises .....	Place Vincent Massey .....	306,836	1,339,112
Roland Larivière .....	Larivière Building .....	23,663	63,890
Roland Larivière, Ltée .....	Richelieu Industrial Park (10/6/76-31/3/77) .....	21,200	88,680
Marcel Legris and Bernard Deriger .....	C K C H Building (1/4/76-31/10/76) .....	(6,192)	
Marcel Legris and Bernard Deriger .....	C K C H Building (1/11/76-31/3/77) .....	(6,159)	36,326
Les Immeubles Themis .....	Themis Building .....	1,277	6,066
National Capital Commission .....	Connor Building .....	129,588	193,904
National Capital Commission .....	Parking Lot East Side of Laurier Street .....	N A	15,240
Lucerne			
Collette Brazeau St-Gelais .....	St-Gelais Building .....	7,377	18,660
Maniwaki			
Town Council of Maniwaki .....	Old Federal Building .....	1,948	6,813
Mont Laurier			
Les Galeries du Boulevard Inc .....	515 Boulevard Paquette .....	3,060	16,830
Noranda			
Jean Pierre Bonneville .....	Glenor Building .....	3,747	15,363
Pointe-Gatineau			
John Assad .....	131 Gréber Boulevard .....	15,158	60,964
Rouyn			
Immeubles D L Inc Raoul Laquerre (P/A) .....	15 Gamble Street .....	8,592	48,717
Shawville			
Mr. Moses Litwack .....	Victoria Street Post Office (1/4/76-31/7/76) .....	2,220	4,798
Otto Meier .....	Victoria Street Post Office (1/8/76-31/3/77) .....	2,220	7,933
<i>Ontario—Capital Region</i>			
Bells Corners			
Glenview Management .....	Walburn Building .....	18,276	109,913
Brockville			
Industrial Avenue Realities Ltd .....	Brockville Shopping Centre .....	37,136	42,600
The Royal Trust Co Agents for Estate of late W H Comstock .....	187 King Street West (30/6/76-31/3/77) .....	1,014	4,198
Cornwall			
Cornwall Columbus Club .....	Knights of Columbus .....	9,845	58,381
Corporation of the City of Cornwall .....	340 Pitt Street .....	9,305	45,900
Mr Howard Lough .....	Lough Building (1/4/76-31/7/76) .....	(4,270)	
Mr Howard Lough .....	Lough Building (1/8/76-31/3/77) .....	(4,210)	26,605
132 Second Street East Inc .....	132 Second Street .....	19,437	143,187
Delta			
Kigiaki Management and Development .....	Main Street .....	1,110	6,131
Hawkesbury			
Commercial Builders (Ontario) Limited .....	Walker Building .....	2,846	18,196



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Ontario—Capital Region—Continued</i>			
<b>Kanata</b>			
Admiral Leaseholds Ltd.	Kanata Industrial Mall	46,083	114,747
<b>Lyndhurst</b>			
Mrs D Lawlor	Webster Building	1,170	5,500
<b>Maxville</b>			
W R MacEwen Ltd.	Post Office	1,100	6,150
<b>Navan</b>			
W R MacEwen Ltd.	Post Office	1,100	5,740
<b>Ottawa</b>			
Aberdeen-Preston Holding Ltd.	Smith Transport	10,983	35,624
Abrams Realty	Abrams Building	30,339	124,241
Admiral Leaseholds Ltd.	Carleton Refrigeration	68,748	182,006
Admiral Leaseholds Ltd.	Lancaster Building	49,792	121,398
Admiral Leaseholds Ltd.	Metro Centre Block C	65,516	197,900
Admiral Leaseholds Ltd.	1117-1125 Newmarket	19,047	51,713
Admiral Leaseholds Ltd.	Tippett-Richardson	71,336	132,328
Admiral Leaseholds Ltd.	2086 Walkley Road (16/8/76-31/3/77)	22,441	59,804
Advance Commodities Ltd.	Tower A Place de Ville (1/3/77-31/3/77)	8,893	4,578
H Ala-Kantti and J Liff (C/O ARC Investments)	Ala-Kantti-Liff Building (1/4/76-30/11/76)	12,916	59,710
270 Albert Realty Ltd.	Martel Building	127,909	910,695
Algonquin College	Colonel By Campus (1/4/76-31/10/76)	31,514	78,128
Ambassador Realty Co Ltd.	185 Somerset St.	6,176	27,174
Ambassador Realty Co Ltd.	Queensway Towers (1/4/76-31/10/76)	20,118	52,810
R W Ashton	Ashton Press	31,940	92,266
G Aselford Ltd and J Walton Martin Ltd.	Aselford-Martin Building	67,050	405,440
G Aselford Ltd and J Walton Martin Ltd.	Queen Street West	23,888	93,246
E W and T C Assaly	1305 Richmond Road	6,907	35,938
Athlone Investments Ltd.	Brill's Interior	6,226	13,032
Beach Foundry Ltd.	Beach Foundry	3,500	13,154
R A Beamish Stores Co Ltd.	Beamish Building	22,558	87,976
Bechard Investments North Bay Ltd.	National Drug Building	28,300	85,572
Billcliff Ltd.	Billcliff Warehouse	37,357	58,877
Billcliff Ltd.	R C A Victor	16,000	37,600
Bona Building and Management Co Ltd.	Vanier Building	128,100	679,088
Boyd Moving and Storage Ltd.	Boyd Building (1/4/76-30/11/76)	13,277	19,384
P E Brule Co Ltd.	1501 Sieveright Road	11,441	28,602
Cadillac Commercial Properties	Cumberland Place	167,321	1,068,500
Campeau Const Co Ltd and Robert Campeau	Centennial Towers	44,156	163,902
Campeau Corporation Ltd.	Centennial Towers	328,693	1,621,518
Campeau Corporation Ltd.	Colonel By Towers	24,923	121,622
Campeau Corporation Ltd.	Journal 2	286,924	2,020,119
Campeau Corporation Ltd.	Journal Tower (new)	225,051	1,450,928
Campeau Corporation Ltd.	Tower A Place de Ville (1/4/76-31/12/76)	(225,943)	
Campeau Corporation Ltd.	Tower A Place de Ville (1/1/77-31/3/77)	(224,721)	1,571,212
Campeau Corporation Ltd.	Tower B Place de Ville	294,433	2,005,822
Campeau Corporation Ltd.	Tower C Place de Ville	540,570	3,330,686
Canadian General Electric Co Ltd.	Centre Block Podium Place de Ville	53,324	328,127
Canadian Teachers Federation	C G E Building (1/4/76-30/9/76)	13,698	10,274
Carlingwood Shopping Centre Ltd.	Trafalgar House	5,684	32,115
Carlingwood Shopping Centre Ltd.	Carlingwood Shopping Centre	20,000	89,433
Carlingwood Shopping Centre Ltd.	Postal Station "J"	10,405	32,382
A A and A B Carswell	Carswell Building (1/4/76-31/8/76)	8,200	8,542
Cebow Holdings Ltd.	Cebow Building	21,516	102,566
Chomley Investments Ltd.	Chomley Building (1/4/76-30/7/76)	(116,745)	
Chomley Investments Ltd.	Chomley Building (31/7/76-31/3/77)	(129,234)	910,449
Churchill-Paynter Roofing and Sheet Metal Co Ltd.	Carswell Building (1/9/76-31/3/77)	8,200	11,958
J D Ciperia (Fitzsimmons Adams and Co Ltd P/A)	American Can Building (1/4/76-30/9/76)	45,838	31,522
J D Ciperia	American Can Building (1/10/76-31/3/77)	45,838	37,869
J D Ciperia	Sovereign Building	2,784	12,528
City Centre Development (Ottawa) Ltd.	City Centre	81,949	305,296
Commerce City Investments	Commerce City Warehouse	14,812	54,804
Connelly Building (c/o Bank of Nova Scotia)	Connelly (Kaladar)	23,393	35,323
331 Cooper Ltd.	Nicol Building (1/4/76-30/11/76)	24,250	75,405
J E Copeland	Copeland Building (1/4/76-28/2/77)	55,000	272,474
Corbert Investments	Corbert Building (1/4/76-30/11/76)	6,463	19,174
G A Crain and Sons Ltd.	Crain Building	5,800	23,255
Cross Canada Flights Ltd.	Cross Canada Flights Hangar	28,346	148,978
Cyand Investments (Canada Permanent Trust P/A)	Century Building	125,325	635,852
D M and M Realty	2378 Holly Lane	52,568	225,245
Darmont Holdings	Darmont Building	12,666	45,344



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Ontario—Capital Region—Continued</i>			
<i>Ottawa—Continued</i>			
Dolly Holdings Ltd.	Kent Albert Building (1/11/76-31/3/77)	147,459	284,015
Dustbane Enterprises	25 Picking Place	14,300	82,029
Dustbane Enterprises	Tarbox Building	10,520	25,248
J B Ebbs (President Prescott Realty Ltd)	427 Preston Street	3,265	18,188
200 Elgin Ltd (Regional Realty Ltd—Managers)	Elgar Building (1/4/76-30/6/76)	118,330	100,319
200 Elgin Ltd (A H Fitzsimmons and Co-Managers)	Elgar Building (1/7/76-31/3/77)	118,330	368,424
Existing Enterprises Ltd c/o A I Rosenberg	Sanitary Laundry	40,285	169,897
Fenton Realty Ltd	Wesley Building	1,600	7,860
C A Fitzsimmons and Co (Agents for Hydro Electric Commission of the City of Ottawa)	Ottawa Electric (1/4/76-31/1/77)	3,561	13,354
J Freedman (P/A: Equity Management International Ltd)	R C M P Workshops	42,016	129,021
J Freedman Lehnorff and Second (Canada) Ltd c/o Equity Management International Ltd	United Trust Building	10,006	52,322
R M Gencher	Genco Building	1,945	15,365
Gerku Investments	National Museum	121,139	244,033
Gillin Engineering and Construction Ltd	Gillin Building	88,974	370,534
Gillin Engineering and Construction Ltd	Sir Richard Scott Building	214,440	1,395,351
H and L Goldstein, I Shalom and M Feig	Goldstein Building	35,074	167,992
Granum Ltd	Jelnor Building	25,997	143,311
H M Grant Ltd	Grant Unsworth Building	13,804	41,523
Greenside Developments Ltd	Fraser Building	65,389	194,859
M Heit (H J and S Litwin P/A)	Ottawa, Motor Sales (1/4/76-30/9/76)	29,700	21,128
Holcan Ltd	Trebla Building	128,658	632,329
Immeubles Laurentian Realities	Bourque Memorial Building	227,149	1,131,624
Immeubles Laurentian Realities	Sir Wilfrid Laurier	311,862	1,079,202
Instant Offices Ltd	Tower A Place de Ville (1/4/76-28/2/77)	8,893	53,419
International Development Research Centre	60 Queen Street (1/4/76-31/7/76)	(14,369)	
International Development Research Centre	60 Queen Street (1/8/76-31/12/76)	(9,190)	54,299
Irrok Investments	Dibbee Building	19,766	76,125
Jelnor Holdings Ltd	Kelly Building	19,735	83,196
Journal Publishing Co	Journal Building (New)	13,866	86,662
G Karabineris	Shirden Building	9,936	49,195
Kenting Earth Sciences Ltd	Spartan Hangar (1/4/76-31/7/76)	17,852	8,071
Killeany Corporation Ltd	Killeany Place	115,829	806,792
Labour Centre, C L C	C L C Building	5,429	29,623
Lander Holdings Ltd	Royal Trust Building	3,151	16,858
Landis Realty Ltd	Maple Leaf Building	16,133	43,031
Levine Realty Co Ltd Canada Permanent Trust Co (Assignee)	Brunswick Building	43,630	166,808
Lieff Holdings Ltd	Allstate Building	3,976	17,494
L'Institut Canadien Français d'Ottawa	French Canadian Institute	5,808	30,492
3M Construction	2413 Holly Lane	16,972	71,622
Manufacturers Life Insurance Co	Picking Building	103,112	568,933
T E McLaughlin Development Assoc Ltd	Tendal Building	4,454	24,610
McRae Holdings Ltd	Imperial Building (1/4/76-28/2/77)	(10,780)	
McRae Holdings Ltd	Imperial Building (1/3/77-31/3/77)	(6,412)	55,840
M E P C Canadian Properties Ltd	Spartan Building	20,399	99,809
1926 Merivale Road Ltd	1926 Merivale Road (1/4/76-31/12/76)	29,807	82,715
Merkburn Holdings Ltd	Liverpool Court	9,000	25,688
Merkburn Holdings Ltd	Liverpool Court No 2	31,484	120,160
Metcalfe Realities	Burnside Building	16,584	101,388
Metcalfe Realities	Fuller Building (1/4/76-31/10/76)	(54,343)	
Metcalfe Realities	Fuller Building (1/11/76-31/3/77)	(52,482)	260,439
Metcalfe Realities	700 Industrial Ave (24/11/76-31/3/77)	19,881	22,493
Metcalfe Realities	MacDonald Building	99,070	607,582
Metcalfe Realities	Metcalfe Building	107,328	553,631
Metcalfe Realities	Verette Building	47,105	287,966
Logawi Holding Ltd c/o Metropolitan Trust Co	Palef Building	26,122	145,982
G Muzzin	1485 Star Top Road	71,658	15,860
Narono Holdings Ltd	Export Development Building (1/4/76-31/12/76)	(140,949)	
Narono Holdings Ltd	Export Development Building (1/1/77-31/3/77)	(112,665)	781,999
Narono Holdings Ltd	Narono Building	110,328	618,125
National Arts Centre Corporation	66 Queen Street	4,476	27,457
National Capital Commission	Canada Permanent Trust	12,000	49,200
National Capital Commission	Canadian Government Conference Centre	88,815	146,344
National Capital Commission	Bruyère and St Andrew Streets (Parking)	NA	6,100
National Capital Commission	7 Murray Street	16,454	26,088
National Capital Commission	O'Keefe Warehouse	81,059	162,118
National Capital Commission	Parking Lot Lady Grey Drive	NA	18,765
N D M Leaseholds	Commonwealth Building (1/4/76-30/6/76)	(11,802)	
N D M Leaseholds	Commonwealth Building (1/7/76-31/12/76)	(8,811)	

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<b>Ontario—Capital Region—Continued</b>			
<b>Ottawa—Concluded</b>			
N D M Leaseholds	Commonwealth Building (1/1/77-31/3/77)	(5,215)	39,085
N D M Leaseholds	Laurier O'Connor (1/4/76-31/5/76)	(16,226)	
N D M Leaseholds	Laurier O'Connor (1/6/76-30/11/76)	(13,224)	
N D M Leaseholds	Laurier O'Connor (1/12/76-31/3/77)	(9,982)	68,383
N D M Leaseholds	Teron Building	25,730	125,232
Nesrallah Investment Co Ltd	Laurentian Towers (1/4/76-3/9/76)	7,173	18,829
Northern Electric Co Ltd	I G A Building	23,036	103,656
North Cooper Ltd	Halifax Building	21,555	130,160
Charles Ogilvy Ltd	Ogilvy Annex	27,610	131,983
Olympia York Developments Ltd	L'Esplanade Laurier	841,567	5,992,891
Olympia York Developments Ltd	Place Bell Canada	433,979	2,704,711
Ottawa Commercial Realities	Berger Building	183,726	1,078,474
Ottawa Commercial Realities	Canadian Building	198,675	732,421
Ottawa Commercial Realities	National Building	131,140	680,915
Ottawa Elgin Investments	Lord Elgin Plaza	20,138	163,428
Ottawa Elgin Investments (Canada Permanent Trust Co Assignee)	Lord Elgin Plaza	225,787	1,423,132
L & S Progosh (P/A H A Fitzsimmons & Co)	Progosh Building	30,106	90,523
Queenswest Developments Ltd	Liverpool Court No 3	31,947	124,502
Queenswest Developments Ltd	1159 Newmarket Street	14,558	36,456
K Radnoff In Trust (c/o Nafel Enterprises)	Greenburg Building	4,626	24,024
Rankin Hardware Ltd	Rankin Building (1/5/76-31/3/77)	15,505	62,256
161 Realty Ltd	Sir Guy Carleton Building	178,985	846,671
381 Realty Ltd	Kent Professional Building	16,530	104,593
Regin Properties Ltd	Concord Building	64,715	295,051
Retno Limited	G M A C Building	3,620	21,539
Riverside Terrace Ltd	Kenson Building	25,796	157,994
Riverside Terrace Ltd	Pebb Building	26,727	157,641
Riverside Terrace Ltd	Riverside Medical	10,164	62,202
Rockford Developments Ltd (c/o Triumph Management)	Kent Albert (1/4/76-31/10/76)	147,459	422,113
Royal Canadian Legion	Legion Building	19,206	134,442
Royal Ottawa Hospital Board of Trustees	Royal Ottawa Hospital (1/4/76-31/3/77)	2,730	7,893
Sanco Ltd	Trafalgar Building	21,774	110,471
Sardina Investments Ltd	Bonaventure Building	60,000	358,800
S B I Management Ltd	Billings Bridge	24,000	96,151
S B I Management Ltd	S B I Building	147,708	1,078,983
Semb Investments Ltd (c/o Regent Vending Machines)	Johannsen Building	19,580	39,932
S Shabinsky, D Reid, S Greenberg, H Cohen, M Feig & H Goldstein (c/o Devonshire Investments Ltd)	O'Connor Building	59,500	303,035
Sheffield Industrial Park Ltd	717 Belfast Road	12,369	68,030
Sheffield Industrial Park Ltd	Brock Building	22,000	64,900
Shenkman Corporation Ltd	Shenkman Building	7,044	28,176
Shirden Investments	Majestic	23,025	107,427
R E Simon Jr c/o S M Leikin	Copeland Building (1/3/77-31/3/77)	55,000	19,166
171 Slater Street Ltd	Vanguard Building	151,484	812,884
Sperry Gyroscope	Sperry Gyroscope Building (1/4/76-30/9/76)	22,000	36,080
St Lukes Lutheran Church	St Lukes School	8,000	38,000
Standard Life Assurance Co	Congill Building	187,264	1,066,836
N Swedko In Trust	Betherman Building (1/4/76-31/12/76)	4,453	22,265
The Totem Building	Totem Lanes	61,773	222,765
Trebla Investments Ltd	Trebla Building	3,155	15,894
Uni-Form Properties Ltd	79 Bentley Avenue	42,529	172,242
Uni-Form Properties Ltd	Uni-Form Building	30,437	89,789
Union du Canada Assurance	Union du Canada (1/4/76-7/9/76)	(49,200)	
Union du Canada Assurance	Union du Canada (9/9/76-31/3/77)	(47,883)	262,501
Union Properties (Ontario) Ltd	Union Electric	28,628	109,667
Uniprop Holdings Ltd	Empire Building (1/4/76-28/2/77)	(12,378)	
Uniprop Holdings Ltd	Empire Building (1/3/77-31/3/77)	(2,785)	61,274
Urbanetics Ltd	Language Building	15,900	63,600
Vedic Investments Ltd (c/o Rudberg Development Corporation (1972))	Vedic Building	23,553	129,211
Warner (Ottawa) Realty Ltd	Warner Building (1/4/76-30/4/76)	58,263	21,121
Westcliff Investments	Westcliff Building	10,434	32,084
Zeev Vered & Bernard Besner	Vered Building	35,571	189,227
Zeev Vered, Bernard Besner & Cadillac Fairview Corp Ltd	Meriline Court (1/7/76-31/3/77)	144,700	927,166
<b>Pembroke</b>			
Juno Developments Ltd	Pembroke Mall	4,708	22,783
<b>Perth</b>			
P & B Building c/o S Progesh	South Side Lansdowne Street	14,000	43,404
<b>Sarsfield</b>			
A Bélanger	Greenwood Cheese	9,211	23,027

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Ontario—Capital Region—Concluded</i>			
Smiths Falls			
Pepperidge Properties Ltd	25 William Street	6,163	34,194
Vanier			
Bona Building & Management Co Ltd	Place Vanier Tower "A"	185,352	1,015,346
Bona Building & Management Co Ltd	Place Vanier Tower "B"	217,183	1,143,603
Bona Building & Management Co Ltd	Place Vanier Tower "C"	89,221	628,733
L Dampousse	Dampousse Building	11,594	32,850
Langelier Karate Dojo Co Ltd	D P W Sculptress's Workshop	3,058	7,800
Levinson-Viner Ltd (In Trust)	McArthur Shopping Centre	1,560	8,555
Williamsburg			
Kigiak Management Development	Post Office	1,110	6,000
<i>Ontario</i>			
Agincourt			
Auram Properties & Developments	2918 Sheppard Avenue East	1,381	12,584
Ajax			
Steevad Investment Ltd	174 Harwood Avenue South	2,028	13,679
Alton			
Combined Properties & Investments Ltd	Queen Street	1,200	5,100
Amherstview			
J Earl McEwan Ltd	Amherstview Shopping Centre	1,051	1,425
Aylmer			
B W Anderson	52A Talbot Street East	1,200	7,200
B W Anderson	52 Talbot Street East	910	5,406
Bala			
William Blair Lawrence	Post Office (1/10/76-31/3/77)	1,012	2,772
Barrie			
Bank of Nova Scotia	700 Collier Street	7,731	61,217
Board of Governors of the Georgian College of Applied Arts	136 Bayfield Street (1/4/76-29/11/76)	1,192	7,032
Consolidated Building Corporation Ltd	Store #2 165 Wellington Street	3,500	13,125
Marathon Realty Company Ltd	136 Bayfield Street	22,156	168,087
Belleville			
Harwest Incorporated	3 Applewood Drive	7,195	48,930
N S Investments Ltd	133 Dundas Street East	6,117	33,432
Olympia & York Developments Ltd	494 Dundas Street East	61,000	238,009
Pan Properties	220 Adam Street	8,000	20,000
Blenheim			
Corporation of the Town of Blenheim	Post Office	3,500	10,000
Bramalea			
Corporation of the Town of Brampton	150 Central Park Drive	6,410	51,857
Brampton			
Alliance Building Corporation & Brysan Industrial Developments Ltd	158 Kennedy Road South (1/4/76-16/9/76)	10,287	15,179
Baycrest Consolidated Holdings Ltd	24 Queen Street East	3,539	13,611
F H K Properties	37 George Street North (16/7/76-31/3/77)	2,172	13,102
George Street Investments 1974	20 Nelson Street West	6,547	45,053
George Street Properties of Brampton Ltd	41 George Street	7,388	54,755
Imperial General Properties Ltd	14 Nelson Street (1/4/76-31/8/76)	1,564	4,375
Brantford			
Granborough Developments Ltd	403 Fairview Drive (20/10/76-31/3/77)	3,023	7,464
Burlington			
John Dimas	15 Plains Road West	2,330	19,805
Gazit Construction Ltd	Gazit Plaza Guelph Line	2,280	19,722
Hamilton Harbour Comm	Pier 29	62,060	18,982
Interchange Hotels	3050 Harvester Road	10,758	64,803
J J H Drafting Services Ltd	440 Elizabeth Street	10,990	23,700
Marydale Construction Company Ltd	4043-4045 New Street	5,606	35,155
Cambridge			
Jose Martins & John Serpa	117 Main Street	1,000	7,000
Thomas Watson	35-37 Dickens Street	7,400	37,370
Chatham			
Brad-Lea Meadows Ltd	615 Grand Avenue	1,400	7,399
Collingwood			
N & A Atkinson Ltd	13 Hurontario Street	4,670	27,244
Concord			
Bonneville Homes Ltd	Highway 7 & Keele Street	3,076	16,330
Courtland			
Winnifred Lambiert & Marion Hook	Talbot Street	1,400	1,900



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<b>Ontario—Continued</b>			
<b>Don Mills</b>			
Danforth Holdings Co (1966)	220 Lesmill Road	51,597	107,402
Danforth Holdings Co (1966)	236 Lesmill Road	13,700	44,799
Olympia & York Developments Ltd.	789 Don Mills Road	133,155	822,853
Olympia & York Developments Ltd.	24 Ferrand Drive	52,780	365,836
Radio Properties Ltd	15 Dyas Road (1/1/76-31/8/76)	5,268	8,850
75 The Donway	75 The Donway West	20,440	162,322
Venture 66 Developments Ltd	26 Lesmill Road	13,556	34,823
<b>Dorchester</b>			
Harold E Dundas	Post Office	1,569	5,600
<b>Dowling</b>			
Dowling Shopping Centre Ltd	Highway 44	1,786	9,102
<b>Downsview</b>			
Deltan Realty Ltd	1055 Wilson Avenue (1/4/76-31/10/76)	1,070	5,161
Willie Fleisher Mildred Fleisher & Sidney Greenstein	155 Martin Ross Avenue	21,400	40,169
Thursday Holding Corporation Ltd	2950 Jane Street	6,300	51,605
W A Construction Co Ltd	960 Alness Street	10,914	25,102
W A Construction Co Ltd	4478 Chesswood Drive	4,720	27,927
W A Construction Co Ltd	1183 Finch Avenue West	2,370	7,159
<b>Dryden</b>			
Winfield Management Ltd	U I C Building	2,013	13,595
<b>Ear Falls</b>			
Stanley Leschuck	Post Office	2,491	14,946
<b>Emo</b>			
Fred Klug Ltd	Front Street Post Office	1,110	5,999
<b>Etobicoke</b>			
Bloor Islington Office Centre	56 Aberfoyle Crescent	3,622	30,298
Jericho Investments Ltd	4975 Dundas Street West	3,200	145,411
Manufacturers Life Insurance Company	2 Eva Road	5,099	36,943
Pop Shoppes of Canada	365 Evans Avenue	2,275	14,566
Sherway Centre Ltd	25 The West Mall	1,670	16,553
<b>Exeter</b>			
Melvin Jacob Gaiser & James Allan Kneale	201-207 Main Street (18/9/76-31/3/77)	1,460	6,450
<b>Fenwick</b>			
Donald H E Alsop	3 Canboro Street	1,208	2,568
<b>Fonthill</b>			
George E Wilson & Lloyd Wilson	61 Pelham Street	1,549	6,192
<b>Fort Frances</b>			
Fort Frances Motor Products Ltd	616 Mowat Avenue (1/1/77-31/3/77)	7,000	10,953
Leidan Management Company Ltd	N H & W Building	1,876	13,132
<b>Galt</b>			
Marathon Realty Company Ltd	150 Main Street (1/7/76-31/3/77)	1,026	5,387
Marathon Realty Company Ltd	150 Main Street (1/4/76-30/6/76)	997	1,558
<b>Guelph</b>			
Donald S Barber	155 Suffolk Street West	1,377	5,535
Bowes & Cocks Limited	162 Woolwich Street	2,040	9,180
Chickadee Investments Ltd	485 Speedvale Avenue East	1,482	10,374
Cooperative Insurance Association	121 Quebec Street	3,952	19,760
Corporation of Ingnatius College	Canfarm	50,136	139,903
Draon Investments Ltd	2 Quebec Street	1,440	9,360
Grange Properties Ltd	71 Dawson Road	19,088	20,997
Guelph Cartage Company	62 Dawson Road	5,272	7,740
Shea F Rea	385 Woolwich Street	11,175	48,600
South Park Investments Ltd	2 Quebec Street	4,096	25,816
Ellsworth Sutton	371 Waterloo Avenue	4,400	8,400
<b>Hamilton</b>			
Auram Construction Ltd	845 Upper James Street	9,561	72,675
Sam & Frank Battaglia	150 Hughson Street	5,587	56,956
W R Chilmán Ltd	719-795 Main Street	4,871	32,490
Family Realty Ltd	1038-1040 King Street	6,541	39,216
Fincup Holdings Ltd	George & Caroline Streets (1/6/76-1/3/77)	25,622	12,000
First Phase Civic Square Ltd	100 King Street	17,480	145,463
Frasmet Holdings Ltd	14-20 Hughson Street	10,752	64,260
The Hamilton Harbour Commission	585 Wentworth Street	26,250	7,063
Harjer Corporation Ltd	199 Parkdale Avenue North	4,689	28,213
Harnox Holdings Ltd	1051 Upper James Street	8,002	54,527
Lapevich Enterprises Ltd	256 Kenilworth Avenue North	1,269	7,800
New Undermount Investments Ltd	135 James Street	26,338	151,624
One Hundred Market Ltd	118 Market Street	60,000	165,960
Playfair Developments Ltd	25 Main Street	6,225	49,445
Richwill Investments Ltd	21 Hunter Street	1,330	9,064
Westering Investments Inc	11-19 Rebecca Street	34,699	225,543

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Ontario—Continued</i>			
<i>Hamilton—Concluded</i>			
Daniel Vertlieb Allan I Vertlieb & Harold V Bordonaro	201 Robert Street (1/4/76-31/4/76)	23,000	6,167
Yorkfield Agencies Ltd	19 Hess Street South	1,200	7,639
Hannon			
Mrs Sheila M White	Dartnell Road	1,051	5,400
Hudson			
P Allan Sandin	Post Office (1/12/76-31/3/77)	1,000	2,100
Jackson's Point			
Mrs Agnes Sellers	Lakeshore & Dalton Roads	990	5,700
Kapuskasing			
Nadeau's Supermarket Ltd	U I C Building (1/12/76-31/3/77)	900	1,800
Kenora			
Bergman Builders Ltd	U I C Building	3,981	27,635
<i>Kingston</i>			
Dacon Corporation Ltd	303 Dagot Street (1/12/76-31/3/77)	11,592	29,946
Edifax Development Company Ltd	385-387 Princess Street	16,384	111,621
Greenwood Brothers Ltd	382 King Street	5,766	38,386
Queenwood Brothers Ltd	51 Queen Street	10,685	40,106
George Senis	675 Bath Road	2,458	9,010
Steve Touris	791 Princess Street	8,382	58,674
Tower Investments	797 Princess Street	6,844	32,325
Uscan Development Corporation Ltd	395-397 Princess Street	5,480	23,370
T J Zakos	336 Alfred Street	8,248	18,002
<i>Kitchener</i>			
The Corporation of the City of Kitchener	Bridge Street	2,400	8,580
Corvest Builders and Developers Ltd	100 High Land Road West	5,735	32,440
Kaiser Investments Ltd	151 Frederick Street	4,663	29,144
M S K Developments	22 Frederick Street	5,825	42,027
Marathon Realty Company Ltd	30 Duke Street (1/2/77-31/3/77)	1,160	1,160
Marathon Realty Company Ltd	30 Duke Street	20,603	107,008
Margaret Schiketanz	582 Frederick Street	2,009	12,375
Richard Wilkans	139 Ardel Avenue	23,772	28,836
Windale Services & Enterprises Ltd	655-659 King Street East	9,205	40,360
<i>Lambeth</i>			
Sydney S Newman In Trust	Post Office	1,865	11,190
<i>Langton</i>			
Charles & Julia Callens	Albert Street	1,500	6,660
<i>Larder Lake</i>			
Arthur L McLaughlin	Post Office	1,226	6,000
<i>La Salle</i>			
Martin & Mary Roharts	1579-99 Front Street	3,118	18,000
<i>Leamington</i>			
Leamington Distributors Ltd	26 Oak Street East	1,826	7,728
<i>Lindsay</i>			
Donald J Warner	38 Peel Street (1/3/77-31/3/77)	1,000	666
<i>Listowel</i>			
Five Eight Five Richmond Ltd	242 Inkerman Street	3,010	18,011
<i>London</i>			
Argyle Mall Management Ltd	1925 Dundas Street	2,000	13,000
Aziz Food Corporation	2 Bathurst Street	945	5,434
Cities Heating Company Ltd	120 Carling Street	5,485	14,283
Dearness Park Holdings	1106 Dearness Drive	3,350	6,667
Forthbridge Developments Ltd	197 York Street	2,055	18,910
Honeywell Information Services	495 Richmond Street	888	6,174
Huron Park Medical Centre (1971) Ltd	648 Huron Street	5,393	33,010
I B M Canada Ltd	781 Richmond Street	9,200	25,160
Link Holdings Limited	539 Richmond Street	16,300	24,400
Naiba Merchandising Ltd	Treasure Island Plaza	1,260	7,371
Eitta Nelson	744 Dundas Street	3,000	6,000
Oakport Developments Ltd	205 York Street (1/4/76-30/7/76)	1,750	3,258
Oxlea Investments Ltd	195 Dufferin Avenue	1,988	12,411
Oxlea Investments Ltd	383 Richmond Street	7,378	19,900
Park Mall Developments Ltd	152 Newbold Court	4,914	29,484
Postian Realty Ltd	404 King Street	1,569	6,600
Sifton Properties Ltd	245 Pall Mall Street	11,200	68,016
Sil-Joe Holdings	520 Wellington Street	4,550	18,762
Sutherland Properties Ltd	495 Richmond Street	1,502	10,844
John Thiel Real Estate Ltd	366 Oxford Street East	3,840	26,845



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
<b>\$</b>			
<b>Ontario—Continued</b>			
Malton			
Department of Transport	Malton Airport	20,544	84,881
Marathon Aviation Terminals	Air Cargo Building "B"	4,075	40,080
Wig-Mar International Investments Ltd	Air Cargo Building "B"	8,770	44,949
Marathon			
Corporation of the Town of Marathon	Gilbert Street	2,670	11,206
Markham			
River Dell Holdings Ltd	72 Wellington Street West	1,101	6,158
Midland			
Midcourt Investments	522 Elizabeth Street	1,225	8,416
Milliken			
White Towers Limited	Kennedy-Lee Plaza	1,295	8,094
Milton			
Brian Best & Freda Best	310 Main Street	1,500	11,280
Mississauga			
Aldean Holdings Ltd	1310 Dundas Street East	9,729	34,051
Charterways Company Ltd	6205 Airport Road	3,458	33,435
Clarkson Holdings Ltd	Clarkson Road & Balsam Crescent	7,175	17,800
Dundas Sheppard Square Ltd	20 Dundas Street East (1/4/76-31/8/76)	3,705	11,860
Favourite Investments Ltd	6465 Airport Road	10,956	81,825
Hipson Forwarding Company Inc	7500 Kimbel Street	19,150	80,000
S B McLaughlin Associates Ltd	55 City Centre Drive	14,141	112,816
S B McLaughlin Associates Ltd	Square One Mall (1/11/76-31/3/77)	918	3,090
Mississauga Lands	3025 Hurontario Street	19,406	171,572
P H I International Inc	165 Dundas Street West (1/9/76-31/3/77)	2,731	14,338
Richill Construction Ltd	1256 Crestlawn Drive	10,076	16,162
Sardina Investments Ltd	2525 Dunwin Drive	4,681	8,894
Towers Department Stores Ltd	3100 Dixie Road North	2,858	19,843
Mount Hope			
Howard & Alma Booker	Airport Road	1,220	7,015
New Liskeard			
Leonard A Wilson	Department of Agriculture and Veterans Affairs Bldg	741	5,040
Newmarket			
Baccarat Developments Ltd	713 Davis Drive	1,596	9,177
Edelstein Construction Ltd	185 Main Street	5,840	25,006
Niagara Falls			
Harry M Cheshire Inc	4701 St Clair Avenue	2,434	12,000
Niagara-on-the-Lake			
Towne Squire Realty Limited	114 Queen Street (1/2/77-31/3/77)	2,464	3,799
Towne Squire Realty Limited	69 Queen Street (1/4/76-31/1/77)	2,462	6,160
Nobleton			
Greater Vaughan Developments Ltd	Shipping Plaza	2,400	13,440
North Bay			
P Adduono	Department of Transportation Building (1/6/76-31/3/77)	2,550	11,687
Discount Cash & Carry Ltd	Post Office	3,780	14,931
Fraser McIntyre Buildings Ltd	Department of Commerce Building	2,600	15,462
Hiire Investments Ltd	195 First Avenue	3,601	27,364
Hiire Investments Ltd	555-579 Fraser Street	6,032	42,224
Norval			
C D Carney	Main & Adamson Streets	1,078	6,724
Oak Ridges			
Sanmal Investments	Oak Ridges	1,535	12,294
Oakville			
Agri Holdings Ltd	345 Lakeshore Road	1,420	9,585
288028 Ontario Ltd	134 Randall Street (15/1/77-31/3/77)	2,420	4,009
288028 Ontario Ltd	148 Randall Street (1/4/76-31/8/77)	840	2,500
Orangeville			
Duffin Creek Estates Ltd & Golden Holdings Ltd	29 Centennial Road	4,270	16,141
Orillia			
Ross & Robert Sanderson Realty Limited	26 Colborne Street	6,650	25,792
Oshawa			
The Corporation of the City of Oshawa	50 Centre Street	9,384	21,774
Lanwell Investments Ltd	44 Bond Street West	37,476	232,128
Select Properties Ltd	200 John Street West	1,620	9,826
Peterborough			
Ernest C Braund Realty Ltd	129A Hunter Street (15/1/77-31/3/77)	1,100	1,791
Ernest C Braund Realty Ltd	402 Water Street (15/1/77-31/3/77)	2,332	2,827
Murray E Carslake	212 Brock Street	2,040	10,200
Harry & Myer Cherney Realty	277 George Street (1/9/76-31/3/77)	5,500	18,929

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>Ontario—Continued</i>			
<i>Peterborough—Concluded</i>			
City Centre Peterborough Ltd .....	307 Aylmer Street (24/8/76-31/3/77) .....	3,816	16,156
Marathon Realty Company Ltd .....	340 George Street .....	1,100	7,215
<i>Red Lake</i>			
Andrew Novak .....	Howey Street Post Office .....	1,950	12,794
<i>Rexdale</i>			
Allied Investors Enterprises Ltd .....	1686 Albion Road .....	7,481	53,196
Kellogg Salada Canada Ltd .....	6700 Finch Avenue West .....	1,000	7,000
<i>Richmond Hill</i>			
Eagle York Enterprises Ltd .....	10077 Yonge Street .....	1,404	7,446
<i>St Catharines</i>			
Grantham Shopping Plaza Ltd .....	366 Scott Street .....	8,000	24,000
Hector Holdings Inc .....	195-196 King Street .....	10,430	68,960
Landridge Holdings Inc .....	43 Church Street .....	3,600	19,828
Lincoln Trust and Savings Company .....	60 James Street .....	3,000	18,930
Motex Limited .....	510 Lake Street .....	4,155	32,904
New Court Developments Ltd .....	110 James Street .....	2,200	14,564
Price Waterhouse Ltd (Corblock Ltd) .....	22 Lock Street (1/4/76-30/9/76) .....	1,018	4,581
B J Rowan, I P Rowan & B J Rowan .....	360 St Paul Street (1/4/76-31/4/76) .....	1,200	7,000
St Paul Street Holdings .....	360 St Paul Street .....	2,225	623
St Paul Street Holdings .....	41 Church Street .....	2,158	8,092
262326 Holdings Ltd .....	360 Ontario Street (1/6/76-31/3/77) .....	18,108	121,284
302249 Ontario Ltd .....		3,882	20,263
<i>Sarnia</i>			
Academy Consolidated Developments Inc .....	596 North Christina Street (15/8/76-31/3/77) .....	1,762	9,200
Lawrence Manor (1972) Ltd .....	112 Christina Street .....	10,479	74,241
<i>Sault Ste Marie</i>			
Algocen Realty Holdings Ltd .....	C P P & N H & W Bldg .....	1,096	7,191
Mrs Ines Giuliani .....	118 March Street .....	2,100	12,600
Louis Palumbo Carmine Talarico & Santina Palumbo .....	U I C Building .....	8,760	50,000
Topsail Island Developments Ltd .....	390 Bay Street .....	15,166	113,383
296940 Ontario Ltd .....	123 March Street .....	5,760	38,216
<i>Scarborough</i>			
Aldgate Construction .....	2265 Midland .....	11,000	27,533
Anglo York Industrial Ltd .....	3420 Pharmacy .....	6,325	15,046
Aubey Investments Ltd .....	1840 Ellesmere (10/11/76-4/1/77) .....	15,000	9,205
Board of Education Borough of Scarborough .....	2472 Eglinton Avenue East .....	25,880	150,208
Dar-zen Holdings Ltd .....	2240 Midland Avenue .....	8,778	61,183
Famous Players Ltd .....	3434 Lawrence Avenue East .....	10,000	57,079
Joseph Gossin & Harry Silver .....	109 Crockford Blvd .....	7,952	26,639
Magnolia Builders Ltd .....	2100 Ellesmere Road (1/7/76-31/3/77) .....	2,123	12,738
Nauntion Ltd .....	1610 Midland .....	9,745	25,000
Veldare Investments Ltd .....	2500 Lawrence Avenue East .....	15,845	83,054
H W Zerwas .....	2401 Eglinton Avenue East .....	3,136	21,051
<i>Schumacher</i>			
Feldman Mercantile Stores Ltd .....	21 First Avenue Post Office .....	1,517	6,100
<i>Stoney Creek</i>			
Brock-Rich Developments Ltd .....	221 Barton Street (1/6/76-31/3/77) .....	2,841	9,093
Gray 8 Plaza Limited .....	174 Highway #8 .....	3,192	21,546
<i>Sudbury</i>			
Adriano Investments Ltd .....	140 Durham Street .....	2,773	13,865
Bradley Developments Ltd .....	1283 Spark Street .....	6,177	39,293
Campeau Developments Ltd .....	Sudbury Shopping Centre .....	1,569	9,636
General Leaseholds Sudbury Ltd .....	880 Lasalle Blvd .....	12,270	63,400
General Leaseholds Sudbury Ltd .....	128 Larch Street .....	3,874	33,897
Gino & Mario Marcantognini .....	Consumer and Corporate Affairs Building .....	1,400	7,992
Marchland Holdings Ltd .....	Sudbury City Centre .....	11,071	66,342
Plaza Properties Management Ltd .....	D I A N D Building .....	7,878	48,011
Rains Meat Market .....	C M C Building .....	1,090	6,649
Sudbury Inc .....	N H & W Building .....	1,464	9,505
T & H Investments Ltd .....	Lansing Avenue .....	3,260	16,600
<i>Thedford</i>			
Ronald G Carrothers & Doris Carrothers .....	Main Street (1/12/76-31/3/77) .....	1,441	1,800
<i>Thornhill</i>			
Meadowvale Heights Ltd .....	34 Doncaster Avenue .....	4,677	11,225
Joseph Moussa & Naji Perryzade .....	7775 Yonge Street .....	4,997	29,982
Northminster Investments Ltd .....	55 Glen Cameron Road .....	2,760	5,985
Lyle Sparks Investments Ltd .....	7757 Yonge Street .....	3,881	16,404

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<b>Ontario—Continued</b>			
<b>Thornhill—Concluded</b>			
Uni-World Corporation Ltd.	8131 Yonge Street	961	7,099
<b>Thunder Bay</b>			
Jon Dell Development Ltd.	200 South Syndicate	6,279	48,347
Jon Dell Development Ltd.	107 Johnson Avenue	2,828	16,228
Hydro Electric Commission of Thunder Bay	NH & W Building	3,900	23,094
Johnson Avenue Court Holdings Ltd.	233 South Court	9,933	48,365
L & K Holdings Ltd.	95 North Cumberland	1,615	9,348
Midwest Realty Ltd.	240 South Syndicate	1,751	10,506
Tom Jones & Son Ltd.	430 Waterloo Street	11,855	78,816
Zoar Developments Ltd.	Squire Street (1/12/76-31/3/77)	2,380	3,398
Zoar Developments Ltd.	540 Arthur Street West	5,276	30,562
<b>Tillsonburg</b>			
John Koteles & Julia Koteles	19 Baldwin Street	2,214	11,070
<b>Timmins</b>			
The 101 Mall Ltd.	39 Pine Street West	10,786	72,978
Timcor Leaseholds Ltd.	273 Third Avenue	2,426	19,250
Timmins Property Management & Leaseholdings Ltd.	M & I Building	985	5,960
<b>Toronto</b>			
Abitibi Paper Company Ltd.	55 King Street West	11,197	114,817
Adams Furniture Company Ltd.	221 Yonge Street	9,747	90,200
Affiliated Realty Corporation Ltd.	65 Queen Street	41,422	286,000
James Andreopoulos & Dimitri Broumas	883 Bloor Street West	4,972	30,000
Assumption Investments Ltd.	361 King Street	3,000	15,900
Hyman Atlin	685-695 Danforth Avenue	14,074	33,042
Bell Canada	19 Main Street (1/5/76-30/6/76)	12,312	15,390
Belmont Property Management	160 Springhurst Avenue	17,395	89,642
Canadian Imperial Bank of Commerce	Commerce Court King & Bay Streets	3,265	24,168
Canadian Industries Ltd.	130 Bloor Street West	14,280	98,490
Canadian National Exhibition	Coliseum Exhibition Park	56,770	17,920
Canadian Pacific Ltd.	Tunnel-City Delivery Bldg	2,030	2,030
Angelo Casale & Pasquale Casale	391 Keele Street	1,500	10,500
Chestnut Investments Ltd.	80 Scollard Street (1/4/76-31/8/76)	1,370	6,358
Churad Properties Investments Ltd.	60 Adelaide Street East	80,330	529,157
College Place Holdings Ltd & Flair Investments	22 College Street	1,948	19,443
Conreal Inc.	185 Bay Street	6,300	36,762
Corporate Properties Ltd.	102 Bloor Street West	69,158	165,501
Dela Construction Ltd.	Esplanade & Princess Streets	16,056	13,800
Dufferin-Lawrence Developments Ltd.	26 Dufflaw Road	23,446	80,567
Dundas Pacific Holdings Ltd.	2968 Dundas Street West	32,879	213,023
Edelstein Construction Ltd.	25 Ritchie Avenue	10,000	49,656
Edelstein Construction Ltd.	704 Spadina Avenue	12,859	105,519
The Fifth Brook Company Ltd.	35 Densley Avenue	7,860	39,300
Hans Frolich	330 Front Street	6,000	8,400
Giftcraft Realty Ltd.	373 Front Street East	44,750	32,470
Jocar Holdings Ltd.	2315 Danforth Avenue	8,485	34,777
Fern Horowitz	935 The Queensway	10,457	27,600
Insmor Mortgage Insurance Company	4 King Street (1/4/76-18/9/76)	2,300	10,835
Loblaw's Ltd.	812 O'Connor Drive	9,625	53,710
Anastasio Mallinos & Soutana Mallinos	1987 Danforth Avenue	1,655	6,722
The Manufacturer's Life Insurance Company	55 Bloor Street West	106,854	879,620
The Manufacturer's Life Insurance Company	1243 Islington Avenue	68,266	511,595
The Manufacturer's Life Insurance Company	2 Lansing Square	7,738	61,141
Marathon Realty Company Ltd.	40 University Avenue	2,472	22,892
Verdoine Marchesani Gerrardo Marchesani & Angelo Marchesani	1384 St Clair Avenue West	2,827	20,496
McIntyre-Porcupine Mines Ltd.	Commerce Court King & Bay Streets	5,572	75,486
Melia Developments Ltd.	2393 Bloor Street West	12,400	78,714
Midell Estates Ltd.	103 Vanderhoof Avenue	11,018	41,888
Ministry of Gov't Services-Province of Ontario	590 Keele Street	1,620	10,854
Ministry of Gov't Services-Province of Ontario	135 St Clair Avenue West	7,950	58,538
Olympia & York Developments Ltd.	480 University Avenue	126,825	915,181
Olympia & York Developments	1 Yonge Street	23,103	206,075
Ontario Food Terminals Board	165 The Queensway	1,280	6,308
Ontario Stock Yards Board	590 Keele Street	7,067	45,725
Olea Investments Ltd.	61-65 Adelaide Street East	4,206	26,970
Perpetual Industries Ltd.	65 Adelaide Street East	1,620	5,434
Profile United Realty Holdings Ltd.	20 Holly Street	39,017	261,510
Ram-Land Corporation Ltd.	1300 Yonge Street	16,841	145,122
Rank Bloor West Holdings	102 Bloor Street West (1/9/76-31/3/77)	1,565	7,988
Sangamo Company Ltd.	215 Laird Drive (1/9/76-31/3/77)	10,200	13,388
Sanmal Investments Ltd.	197 Front Street East	30,745	94,232



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
\$			
<b>Ontario—Continued</b>			
<b>Toronto—Concluded</b>			
Scarstate Holdings Ltd.	3019 Dufferin Street	17,805	63,142
Shelvey, Restic, Auriga Investments Ltd & Sixth Eight Realty Ltd.	900 Dufferin Street	6,735	73,775
60 St Clair East by Gacia Holdings Ltd.	60 St Clair Avenue East	10,297	92,311
Standard Life Assurance Company	74 Victoria Street	12,114	108,841
Sunnybrook Hospital	2075 Bayview Avenue		61,200
Tarilton Company Ltd.	473-491 Eglinton Avenue West	10,240	78,244
Toronto Dominion Centre Ltd.	55 King Street West	147,962	1,316,217
Toronto Harbour Commissioners	283 Queen's Quay West (1/4/76-30/6/76)	25,560	12,000
The Toronto Terminals Railways Company	Union Station 61 Front Street	102,732	87,844
Toronto United Church Council of the United Church of Canada	16 Thorncliffe Park Drive	1,256	9,420
Transmetro Properties Ltd.	1240 Bay Street	3,830	29,467
Transortium Realty Ltd.	2180 Yonge Street	65,879	638,323
Trizec Equities Ltd.	180 Wellington Street	44,990	389,653
H A Walker Real Estate Broker	330 University Avenue	19,978	167,531
A Weiss Investments Ltd.	170 Spadina Avenue	9,675	68,934
Westplants Realty Company Ltd.	3253 Lakeshore Blvd West	9,510	35,641
Gibson Willoughby Ltd.	155 University Avenue	7,412	71,522
Winnay Incorporated	745 Danforth Avenue	4,960	26,040
Wittington Properties Ltd.	60 St Clair Avenue East (1/8/76-31/3/77)	2,112	12,784
Yonge Delisle Developments Ltd.	2 St Clair Avenue West	3,760	34,568
Yonge Eglinton Centre Ltd.	20 Eglinton Avenue	30,592	231,116
Yonge Eglinton Centre Ltd.	2300 Yonge Street	3,092	26,606
Naum Zundov & Spasena Zundov	1985 Danforth Avenue	2,450	11,623
<b>Unionville</b>			
George Couperthwaite and Bruce Couperthwaite	Union Street	1,423	5,160
<b>Verner</b>			
Madeleine Pilow	Main Street West	1,140	6,000
<b>Waterloo</b>			
Herper Investments Ltd.	232 King Street	2,972	20,804
Oxford Shopping Centre Ltd.	75 King Street West	7,605	45,250
<b>Welland</b>			
Hydro Electric Commission of Welland	370 Hellesms Avenue	7,098	7,728
Battista Pupo	207 Bald Street (1/4/76-31/10/76)	2,240	4,025
Seventy Six Division Ltd.	76 Division Street	6,040	36,240
276690 Ontario Ltd.	51 Niagara Street	7,800	44,800
<b>West Hill</b>			
Edelstein Construction Ltd.	4551 Kingston Road	7,590	53,383
<b>Weston</b>			
Crown Life Insurance Company	1735 Jane Street	10,122	93,113
Jane Building Centre	909 Jane Street	11,572	72,295
Migis Ltd.	10 Toryork Drive	6,902	48,199
Normel Holdings Ltd.	1630 Jane Street	4,144	34,800
Toronto Dominion Bank	1697 Jane Street	3,850	11,244
<b>Whitby</b>			
The Corporation of the Town of Whitby	132 Dundas Street West	2,270	14,755
<b>Whitefish</b>			
Wilfred A Grant	Whitefish Bay & Henry Street	800	5,227
<b>Willowdale</b>			
Bayview Summit Development Ltd.	5915 Leslie Street	5,244	49,818
Cummer-Yonge Investments (1970) Ltd.	5799 Yonge Street	24,892	177,760
Intercon Security Ltd.	5740 Yonge Street	2,050	15,156
Select Properties Ltd.	2901 Bayview Avenue	5,570	31,792
Shandon Associates Ltd.	135 Sparks Avenue	6,600	12,952
Harry Title, Lloyd Title & Molly Title	6259 Bathurst Street	6,745	55,542
Woodbine Sheppard Shopping Centre Ltd.	Fairview Mall	1,907	22,446
Yonge-Finch Plaza	4 Finch Avenue West	1,970	10,204
<b>Windsor</b>			
Cloverlawn Investments Ltd.	2857 Howard Avenue (1/4/76-31/7/76)	1,575	3,806
Corporation of the City of Windsor	181 Goyeau Street	1,923	8,502
Kit-Win Holdings Ltd.	660 Ouellette Avenue	4,830	21,000
Ormar Shopping Plaza Ltd.	3221-B Sandwich Street	1,700	11,475
Oxlea Investments Ltd.	100 Ouellette Avenue	7,504	50,652
Oxlea Investments Ltd.	100 Ouellette Avenue	39,349	249,600
Oxlea Investments Ltd.	100 Ouellette Avenue	1,407	11,608
John Pappa & Margaret Pappa	Job Creation Operation	1,315	5,800
Regional Shopping Centres Ltd.	3100 Howard Avenue	1,400	5,421
Trade & Commerce Bldg.	880 Ouellette Avenue	4,922	33,859
Vace Holdings Corporation Ltd.	7610 Tecumseh Road East	7,610	9,588
Westcourt Place Ltd.	251 Goyeau Street	7,379	51,704

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
<b>Ontario—Concluded</b>			
Woodstock			
Colmith Incorporated	69 Light Street	1,350	8,325
<b>Manitoba</b>			
Brandon			
John A McDonald & Son Limited	Dayton Building	6,100	29,482
Victor Rosenman and Robert A Clement	136-11 Street	1,559	9,744
Sutherland Agencies Limited	244-10 Street	1,350	7,037
Carberry			
Grierson & Sutherland	Post Office	1,839	8,506
Churchill			
Churchill Health Centre	Town Centre Complex	3,146	18,359
Manitoba Housing & Renewal Corporation (Housing)	Churchill Pool Housing	190,535	1,114,636
Cross Lake			
Cross Lake Community Council	Cross Lake	990	5,700
Dauphin			
R B Bremner	135-2nd Avenue	5,375	20,763
Fairford			
Fairford Indian Band	Fairford Building (1/9/76-31/3/77)	960	3,500
Gillam			
L G D of Gillam	Railway Avenue	1,150	6,900
Manitoba Hydro	Post Office	1,380	5,345
Gimli			
Kelamar Enterprises	Centre Street & 6th Avenue	1,150	8,088
Lanark Construction Company	Centre Street & 5th Avenue	2,915	12,324
Headingley			
Roland Joseph McMillan	McIntosh Road Post Office	730	5,040
Lac Du Bonnet			
Lanark Construction Company	Lac Du Bonnet Second Street	1,830	5,499
Leaf Rapids			
Leaf Rapids Development Corporation Limited	Town Centre	2,238	12,868
Morden			
R A Kristianson & E B Krahn	536 Stephen Street	2,380	14,875
Morris			
Lanark Construction Company	Charles Street Post Office	1,904	8,920
Pinawa			
Atomic Energy of Canada	Pinawa Shopping Centre	1,120	6,567
Portage La Prairie			
E Shindleman Enterprises	211 Saskatchewan Avenue	3,010	15,784
Rivers			
Oo-Za-We-Kwon	Old Base Hospital (1/4/76-30/6/76)	4,360	1,755
Russell			
Lanark Construction Company	Main & August Street	4,900	20,983
St Lazare			
J C & Omer Chartier	Post Office	1,220	5,401
St Norbert			
La Caisse Populaire	3525 Pembina	1,100	5,434
Selkirk			
Selkirk Town Plaza	Town Plaza	4,710	38,640
Snow Lake			
Dr Bernard Atnikov	Balsom Street Post Office	2,200	12,696
South Indian Lake			
Dept of Northern Affairs Province of Manitoba	South Indian Lake	5,724	56,734
Teulon			
Lorne Ferley	719 Third Avenue (1/1/76-31/3/77)	1,193	2,500
The Pas			
Michael Eagle Limited	215 Fisher Avenue (1/4/76-31/5/76)	1,025	1,296
The Pas Indian Band	The Pas Indian Reserve	800	5,208
Thompson			
Cree Road Properties Limited	Southwood Shopping Centre	1,050	10,090
Evergreen Caterers Limited	Evergreen Place Cree Road (1/11/76-31/3/77)	2,400	6,500
Nickel Developments Limited	Westwood Shopping Centre	675	5,133
Thompson Leaseholds Limited	83 Churchill Drive	14,985	109,689
Western Supplies Limited	1 Gay Street	4,000	8,400
Wabowden			
G H Dram	Post Office	992	6,284
Whitmouth			
Alexander John & Elsie Lee Shewchuk	Railway Avenue (1/2/77-31/3/77)	925	860
Winkler			
Rose Gladstone & A L Friesen	Credit Union Building	900	6,130



PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
Manitoba—Continued			
Winnipeg			
Air Canada	2020 Sargent Avenue (1/4/76–30/6/76)	1,350	2,091
Allarco Developments Limited	177 Lombard Avenue	20,770	79,234
Allarco Developments Limited	177 Lombard Avenue (1/4/76–31/7/76)	700	1,750
Assiniboine Credit Union Limited	York & Garry (13/4/76–31/3/77)	83,488	584,311
Asta Investments and Construction Limited	Archives Building	42,186	133,475
Asta Investments and Construction Limited	1970 Main Street	5,050	26,003
Asta Investments and Construction Limited	1871 Portage Avenue	6,952	44,471
Asta Investments and Construction Limited	301 Weston Street	7,961	33,642
Bestlands Investments Limited	191 Pioneer (1/7/76–31/3/77)	24,397	175,139
Leon A. Brown	460 Main Street	5,000	30,000
Leon A. Brown	460 Main Street (1/4/76–31/12/76)	1,069	5,058
C A E Aircraft	750 Ferry Road	79,730	421,229
Canadian National Railways	Station Building Main Street	4,620	6,300
Canadian National Railways	Garry & Assiniboine	25,000	50,000
Cotter Holdings Limited	207 Fort Street	6,300	7,800
Crédit Foncier Franco-Canadian	286 Smith Street	6,407	48,545
Crown Zellerbach	1320 Elllice Avenue	4,660	33,785
Crystal Builders Limited	220 Hespelar Avenue (1/1/77–31/3/77)	8,935	23,933
James Despinakis & Kensington Building Ltd	Kensington Building	6,851	50,598
James Despinakis & Kensington Building Ltd	Kensington Building (1/4/76–30/9/76)	5,489	21,325
Eagle Development & Investment Limited	777 Portage Avenue	4,915	32,570
Eagle Development & Investments Limited	777 Portage Avenue (1/4/76–28/2/77)	7,000	38,880
Electric Railway Chambers Ltd	213 Notre Dame Avenue	2,561	15,066
Federal Industries Ltd	Richardson Building	21,352	145,621
John A. Flanders	West Row Mall	5,088	41,028
Fort Rouge Management Limited	Polo Park Shopping Centre	2,025	10,143
Four Percent Realty Limited	Kensington Building	42,619	319,639
Four Percent Realty Limited	Kensington Building (1/10/76–31/12/76)	4,990	10,662
Gibraltar Mortgage Company	104 Arthur Street	3,200	18,333
S Goldberg	1857 Portage Avenue	2,800	15,728
Home-Smith Properties Limited	666 St James Street	17,775	107,105
Kennedy Investments Limited	177 Kennedy (1/4/76–30/6/76)		2,262
Ladco Company Limited	50 Lakewood Blvd	4,988	29,713
Lakeview Properties Limited	185 Carlton Street	35,799	255,338
Lakeview Properties Limited	185 Carlton Street (1/10/76–31/3/77)	748	2,917
Lance Development Limited	Dakota & Bellevue	4,760	26,290
La Porte Realty Limited	391–393 Portage Avenue	9,940	37,356
Lombard Place Limited	Richardson Building	2,063	15,345
Madison Development Limited	1760 Sargent Avenue	2,200	8,013
Marvin Investments Limited	114 Garry Street	23,437	96,009
M E P C Canadian Properties Limited	310 Broadway Avenue	5,348	40,622
M E P C Canadian Properties Limited	Broadway & Maryland	16,380	99,108
M E P C Canadian Properties Limited	930 Portage Avenue	3,510	20,864
Melcher Investments Limited	45 Edmonton Street	6,610	21,474
Michelin Tire Company	Michelin Building (1/4/76–30/9/76)	44,529	66,793
Montreal Trust Company	213 Notre Dame Avenue	4,500	8,726
I Oterholm	283 Tache Avenue	3,363	16,869
I Oterholm	283 Tache Avenue (1/5/76–31/3/77)	900	3,919
I Oterholm	283 Tache Avenue (1/4/76–31/5/76)	2,288	1,918
Oxlea Investments Limited	220 Portage Avenue	13,930	100,244
Jim Pattison Enterprises	434 Main Street	2,580	20,100
P O Q Limited	Westwood Village	4,585	20,441
330 Portage Avenue Limited	Bank of Montreal Building	8,977	66,837
Public Markets Limited	St Boniface Union Stockyards	2,093	7,121
Receiver General for Canada (Veterans Affairs)	Deer Lodge Hospital (1/7/76–31/3/77)	6,630	6,962
St James Industrial Park	870 St James Street	4,125	27,401
Smith Street Developments Ltd	Place Louis Riel	3,070	21,248
Spruce Development Limited	1311 Portage Avenue	2,887	14,455
Traders Building Association Limited	167 Lombard Avenue	34,501	265,013
Traders Building Association Limited	167 Lombard Avenue (1/1/76–31/3/77)	700	5,631
Unicity Mall Limited	920 Portage Avenue	1,828	8,317
United Investments Limited	920 Corydon Avenue	7,070	18,041
Western Smallwares Limited	99 Banister Road	7,000	18,958
Western Smallwares Limited	99 Banister Road (1/3/77–31/3/77)	5,000	1,146
William Anthony Holdings Limited	1354 Main Street	5,540	28,614
Winfield Developments Limited	1200 Portage Avenue	27,435	143,078
Winnipeg Convention Centre	375 York Avenue (3/5/76–07/6/76)	5,000	1,700
Saskatchewan			
Alsask			
H B Huston	Post Office	1,000	5,100

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<b>Saskatchewan—Continued</b>			
Cadillac T E Knutson	Post Office	1,040	5,016
Frontier T E Knutson	Post Office	1,040	5,016
Lanigan Carlton Trail Investments Ltd	Post Office	6,503	24,256
La Ronge H N Hegland	Post Office	1,408	6,946
Province of Saskatchewan	Provincial Building	1,402	6,570
Robertson Trading Limited	Robertson Trading Bldg	1,200	9,600
Maple Creek Borden Land & Cattle Company	I N A Parks Branch Lots 16-18	738	5,535
Meadow Lake Meadow Lake Band Council	Thomas Bear Memorial Hall	6,840	45,140
United Enterprises Limited	Capri Motor Hotel	2,000	14,000
Melfort William Arnold Hodgins	McKendry Building	1,472	6,800
Melville E J Redenbach	317 Main Street	1,000	6,000
Moose Jaw Ratner Holdings	Hammond Building (1/4/76-31/10/76)	1,100	3,192
North Battleford Bernard Blais	Blais Building	3,500	5,568
R E Dean	Dean Building	3,814	20,394
Maher Agencies Ltd	T Eaton Building	7,776	34,051
Prince Albert Bank of Montreal	Minto Bowl	10,320	46,440
Equities Consultants Ltd	Nutrend Furniture Warehouse	3,790	9,257
Harradence Holdings Ltd	McDonald Building	1,562	10,096
Houle Electric Ltd	Houle Building	1,588	12,386
L & S Olenuis	Pally Building	4,000	15,200
Frank W Moore and Ingenborg F Moore	Financial Building	3,953	10,990
Northern Plainsman Homes Ltd	Plainsman Building	3,100	30,054
Prince Albert Laundry	Prince Albert Laundry Building	2,704	19,192
Rowe Block Ltd	Rowe & Houle Building	6,720	53,220
Carl Zurowski	235-16 Street West	2,200	14,404
Regina Abbey Glen Property Corporation	Canadian Imperial Bank of Commerce	23,119	210,808
Abbey Glen Property Corporation	Midtown Centre	1,080	9,405
Bank of Canada Administrative Operations	Bank of Canada Building (1/9/76-31/3/77)	600	3,150
Garnet Russell	Barlow Lang Building	2,000	10,962
Beaver Lumber Company Limited	1300-11th Avenue	4,320	10,581
Jane Brooker	2932 Dewdney Avenue	1,400	9,369
Building & Civic Properties	2476 Victoria Avenue (1/2/77-31/3/77)	1,150	1,907
Canadian National Railways	Express Building	9,000	7,000
Chateau Developments	Town Square Building	31,812	233,221
Alfred Eistetter	Tor West Tower	5,140	38,550
Fidnam (Canada) Ltd	Avord Towers	6,401	50,340
Financial Building Limited	Financial Building	26,060	178,994
Four "R" Holding Limited	Dewdney Avenue	1,500	12,271
Hill Building Limited	McCallum Hill Building	19,482	107,886
John Lockwood	1726 Scarth Street	4,500	33,750
National Property Development (Regina) Limited	G M Building	6,821	36,215
Neisner-Kratt Enterprises Ltd	2054 Broad Street	3,040	13,929
Nisdale Properties Limited	Derrick Building	19,543	133,261
Ratner Realty & Rachel Holdings	2500-12th Avenue	4,234	15,758
Regina Auto Park Limited	1845 Cornwall Street		6,615
Regina Centre Development	Regina Centre	3,165	26,888
Mrs E Riddell	Riddell Building	6,042	7,500
Roantree Plumbing & Heating Limited	1722 Cornwall Street	2,175	16,991
Saskatchewan Economic Development Corp	Sedco Building (1/4/76-31/10/76)	7,200	6,100
Steinberg-Klein Realty	Derrick Building	23,449	133,130
United Management Limited	Brent Building (1/4/76-31/5/76)	6,718	5,908
Western Hydraulics & Equipment Limited	305 Hodsman Street (1/11/76-31/3/77)	4,320	7,020
E G Whelpton	Board & Albert	12,650	14,340
Woodbine Developments Limited	1861 Cornwall Street	2,800	20,069
Woodbine Developments Limited	1775 Smith Street (1/4/76-31/10/76)	6,250	9,170
Woodbine Developments Limited	Woodbine Plaza	11,616	115,766

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
<b>\$</b>			
<i>Saskatchewan—Concluded</i>			
<b>Saskatoon</b>			
Canadian Imperial Bank of Commerce	Bessborough Hotel	23,952	144,000
Crestwood Investments Limited	Crestwood Building	1,775	9,464
Fidimar (Canada) Limited	Avord Towers	13,202	76,169
Folks Enterprises	Folk Building (1/4/76-31/1/77)	1,300	6,230
Great West Life Assurance Company	Financial Building	59,977	86,473
John Kostyna	1145-8th Street East	1,845	9,568
Koyl Agencies Limited	Financial Building	1,724	11,206
Laxms Investments Limited	2002 Quebec Avenue	19,000	147,250
Management Association Limited	Phoenix House	12,440	64,923
McClocklin Real Estate Limited	206 Circle Drive	2,850	16,193
Adam Niesner	1137-8th Street East	4,600	17,250
Prudential Insurance Company	Canadian Imperial Bank of Commerce	44,103	198,857
Reznick Industries Limited	Bulk Mail Plant	6,405	17,875
Reznick Industries Limited	Reznick Building	20,160	75,500
Saskatchewan Mutual Insurance	Saskatchewan Mutual Building	6,350	38,770
Saskatchewan Trust & Loan Company	Milden Building	2,200	7,500
Spadina Holdings	902 Spadina Crescent	9,031	29,297
Yip Yew Investments Limited	Investors Building	3,524	16,189
<b>Weyburn</b>			
Rokemay Theatres Limited	Lots 18-19 Block 3 Plan 31899	2,660	15,960
<b>Yorkton</b>			
Broadway Park Realty	520 West Broadway	9,416	49,997
Hall Agencies Realty Limited	Canada Trust Building	1,401	6,304
Marathon Realty Company Limited	York City Plaza	3,500	15,240
Shindle Enterprises	44 Broadway East	1,200	7,200
<i>Alberta</i>			
<b>Beaverlodge</b>			
John I Gaudin and Betty L Gaudin	Post Office	1,530	5,000
<b>Bellevue</b>			
J M Willoughby	Post Office	1,030	5,665
<b>Bon Accord</b>			
Edmonton Amalgamated Savings and Credit Union Limited	Post Office	1,250	6,206
<b>Bonnyville</b>			
Kehewin Tribal Administration	Kehewin Indian Reserve No 123	1,075	6,988
<b>Brocket</b>			
Peigan Community Projects Ltd	Peigan Crow Lodge	814	6,105
<b>Calgary</b>			
Alberta Livestock Co-Operative Limited	Agriculture Marketing Centre	1,056	7,179
Alberta Stockyards Company Ltd	2635 Portland Street S E	1,414	5,259
Alix Developments Ltd	Rocky Mountain Plaza	13,013	83,734
Alix Developments Ltd	Rocky Mountain Plaza (1/4/76-17/9/76)	5,420	18,510
Bramalia Consolidated Developments Limited	Post Office	3,500	15,977
Calgary Financial Tower Ltd	522-8th Avenue S W	3,704	24,677
Calgary Power Ltd	Calgary Power Building	12,565	61,727
Century Plaza Centres Ltd	Letter Carrier Depot #8	5,500	38,934
Chinook Shopping Centre Limited	Postal Station "A"	4,380	69,350
Comtab Ventures Limited	Letter Carrier Depot #7	4,692	23,805
Comtab Ventures Limited	Postal Station "B" & Letter Carrier Depot #9	9,781	67,441
Danish Canadian Club	Fairmore Building	8,331	30,174
David Dyrholm	Postal Station "E"	2,500	17,806
Glendale Properties Ltd	Letter Carrier Depot #3	5,238	25,200
Glenmac Corporation Ltd	6624 Centre Street South (1/12/76-31/3/77)	2,560	7,646
Groner Holdings Ltd	1811-12th Avenue S W	3,713	14,569
Groner Holdings Ltd	1941-42nd Avenue S W	5,200	18,721
Hecico Holdings Ltd	Crescent Centre (3/4/76-31/3/77)	23,831	173,891
Highfield Corporation Ltd	Century Square I (15/7/76-31/3/77)	9,068	57,239
Home Smith Properties Ltd	MacLeod Place Tower I	10,665	72,200
Home Smith Properties Ltd	MacLeod Place Tower II	8,618	54,281
House of Tools Ltd	131-12th Avenue S E	7,350	36,071
J D S Buildings Limited	J D S Building	6,200	29,772
Kanover Ltd	Sun Dial Apts	2,463	16,715
Marathon Realty Company Ltd	Composite Building	7,650	47,935
Marathon Realty Company Ltd	Natural Resources Bldg	15,183	99,443
Marathon Realty Company Ltd	One Palliser Square (1/4/76-30/4/76)	2,759	3,739
Oxford Shopping Centres Ltd	Chinook Shopping Centre (1/4/76-31/5/76)	4,380	3,235
Pioneer Developments Ltd	Postal Station "T"	5,590	43,323
Purich Investments Ltd	Equity Building (1/12/76-31/3/77)	2,500	4,000

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
<b>\$</b>			
<i>Alberta—Continued</i>			
<i>Calgary—Concluded</i>			
Provident Realty Ltd and Cooks Holdings Co Ltd	Provident Building	4,190	33,520
Quatral Holdings	Petro Chemical Building	6,766	43,079
Re Properties and Siebern Investments Ltd	Confederation Building	2,961	19,413
Richfield Real Estate Ltd	Fisher Building (1/4/76-30/11/76)	1,760	6,139
Charles Schneider	Schneider Building	28,173	31,573
Charles Schneider Mail Contractors Ltd	Schneider Building	1,040	11,760
William Schwartz Construction Co Ltd	Letter Carrier Depot #6	5,846	34,741
Construction Co Ltd	Postal Station "J"	3,990	32,066
Simba Investments Limited	Kensington Professional Building	11,025	56,950
Springfield Development Ltd	4415 Manhattan Road	29,326	56,598
Teacher's Investment and Housing Co Operative	Barnett Building	12,100	88,106
J B Tisdale and R Mc Clellan	Letter Carrier Depot #4	3,440	11,395
L J Toole and Cote Real Estate Ltd	Northern Centre Building	4,116	28,250
Treehills Holdings Ltd	Regency Building	6,350	33,381
Trizec Equities Limited	Royal Bank Building	5,989	42,825
<i>Carmangay</i>			
Elwood Lowell Christenson	Post Office	1,054	5,532
<i>Champion</i>			
Kenneth H Bloxham	Post Office (1/10/76-31/3/77)	1,150	2,550
Coronation	Air Terminal Building (1/6/76-31/3/77)	10,662	4,413
<i>Drayton Valley</i>			
Pembina Projects Ltd	Pembina Post Office	2,228	11,145
<i>Drumheller</i>			
Nu-West Homes	Penitentiary Housing	50,000	91,764
Highfield Utility Construction Ltd	Post Office	6,279	27,843
<i>Duchess</i>			
Alice M Walper	Post Office	1,054	5,532
<i>Edmonton</i>			
Andy's Construction Ltd	Postal Station "D"	7,918	35,399
Baker Properties Ltd and Hualkeith Investments Ltd	Baker Centre Building	40,191	235,047
Hualkeith Investments Ltd	Baker Centre Building (1/4/76-31/3/76)	3,302	1,937
Hualkeith Investments Ltd	Baker Centre Building (1/6/76-31/3/77)	1,603	8,750
Hualkeith Investments Ltd	Baker Centre Building (1/9/76-31/3/77)	7,692	35,394
Block Bros Contractors Ltd	15412-40 114th Avenue	76,315	221,915
Buttler Investments Ltd	Postal Station "M"	6,330	38,689
Cambridge Developments Ltd	Cambridge Building	2,687	15,450
Canada Trustee Mortgage Company	Canada Trust Building (1/6/76-31/3/77)	5,159	35,855
Chancery Hall Ltd	Chancery Hall (1/4/76-30/11/76)	10,120	35,117
Chancery Hall Ltd	Chancery Hall (1/4/76-15/8/76)	11,076	25,849
Commonwealth Building Limited	Commonwealth Building	1,920	11,212
Credit Foncier Franco Canadien	Credit Foncier Building (1/9/76-31/3/77)	1,497	5,240
Daon Development Corporation	Financial Building	10,918	65,404
Daon Development Corporation	Financial Building (1/4/76-31/10/76)	5,543	16,986
Edmonton Centre Limited	Royal Trust Tower	7,867	66,614
Edmonton Centre Limited	Toronto Dominion Tower (1/8/76-31/3/77)	13,620	81,720
W G Fahlman Enterprise Ltd	North Haven Court (28/6/76-31/3/77)	6,489	34,938
W G Fahlman Enterprise Ltd	North Haven Court (1/9/76-31/3/77)	1,406	7,021
Fifth Lehdorff (Canada) Ltd	Fifth Avenue Building	10,274	47,562
Great West Life Assurance Company	Nedco Building (1/3/76-15/6/76)	26,000	14,216
Guardian Buildings Ltd	Guardian Building	4,441	26,528
H J M Investments Ltd	Eski Bowl	8,508	39,308
H J M Investments Ltd	Postal Station "E"	7,696	42,811
Harold Helm	8907-118th Avenue	4,980	32,021
Anthony Komarniski	10527-101st Street	2,900	6,960
L Y K Management Ltd	Fairview Building (1/6/76-31/3/77)	1,090	4,678
Madison Development Corporation Ltd	Liberty Building	26,652	177,961
Manufacturers Life Insurance Company	Manulife Building	36,616	244,751
Manufacturers Life Insurance Company	Manulife Building (1/5/76-31/3/77)	1,181	9,072
Marathon Realty Company Limited	N A R Building (1/4/76-31/8/76)	4,835	10,073
Meadowlark Park Shopping Centre	Letter Carrier Depot #6	4,370	34,960
George Mulek and Metro Sembaliuk	9100-125th Avenue	7,000	9,222
National Concrete Accessories Ltd.	Bio-Assay Laboratory	5,400	11,400
R B Nelson Properties Ltd	Nelson Building	2,130	11,372
Newspaper Service Bureau Ltd	Confederation Building	6,458	33,978
Nu Alta Developments Ltd	Petroleum Plaza	2,694	17,849
Oxford Leaseholds Ltd	Postal Station "A"	4,848	34,336
Oxlea Investments Ltd	Imperial Oil Building	58,195	359,092
Oxlea Investments Ltd	Royal Bank Building (1/1/77-31/3/77)	3,093	7,539
Phlity Developments Ltd	10310-102nd Street (1/4/76-30/9/76)	29,245	48,569



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<b>Alberta—Continued</b>			
<b>Edmonton—Concluded</b>			
Richbar Developments Ltd	Letter Carrier Depot #5	8,944	65,248
Royal Bank of Canada	2008 Sherwood Drive (1/12/76-31/12/76)	1,500	1,250
Sabo Bros Construction Ltd	6138-80th Street	3,000	10,067
Singer Company of Canada Ltd	Singer Building (15/2/77-31/3/77)	2,929	2,563
Sornac Holdings Limited	10417-80th Avenue	15,190	115,191
Sparwood Mechanical Ltd	Bonaventure Centre (1/10/76-31/3/77)	2,476	2,760
Trizec Equities Limited	Centennial Building (1/4/76-31/7/76)	37,898	229,344
Trizec Equities Limited	Centennial Building	965	2,723
Trizec Equities Limited	C N Tower (1/4/76-31/12/76)	4,164	20,143
Trizec Equities Limited	C N Tower (1/4/76-31/1/77)	18,165	88,420
Trizec Equities Limited	C N Tower (1/2/77-31/3/77)	4,164	5,899
Trizec Equities Limited	C N Tower (1/2/77-31/3/77)	18,165	25,734
290413 Ontario Limited	Macdonald Place	8,283	51,894
290413 Ontario Limited	Macdonald Place (1/4/76-14/1/77)	1,584	15,012
290415 Ontario Limited	One Thornton Court	45,471	246,707
290415 Ontario Limited	One Thornton Court (1/8/76-31/3/77)	915	5,154
W A W Holdings Ltd and Marjohn Enterprise Ltd	Postal Station "F"	6,500	34,773
Wentworth Building	Wentworth Building (1/4/76-31/8/76)	1,600	3,000
Whyte Avenue Building Limited	Whyte Avenue Building	10,195	55,563
Yasopa Investments Ltd	Postal Station "L"	8,171	51,232
<b>Fahler</b>			
Fahler Holdings Ltd	Shopping Centre	1,450	7,250
<b>Fairview</b>			
Roy R Cunningham	Government of Canada Building	3,420	15,226
<b>Forestburg</b>			
John W Smith and Edna Smith	Post Office	1,175	5,280
<b>Fort McMurray</b>			
Alspar Holdings Ltd	120 Hill Drive (1/9/76-31/3/77)	1,088	3,850
Ahmed Ali Fayad and Fatima Fayad	43 McLeod Street (1/4/76-31/8/76)	1,250	2,750
Gaullic Enterprises Ltd	Gaullic Building	3,885	31,800
McMurray Homes Ltd	Lots 6 to 17 Block 5 Plan 6344	1,600	8,000
McMurray Professional Buildings Limited	McMurray Professional Building	2,741	13,294
Mrs Joan L Mutton	13 Rac Crescent	1,190	7,200
Eric Sparrow and Alice Sparrow	196 Beaver Ridge Close	1,120	6,750
<b>Gleichen</b>			
Chinook Apartments Ltd	Lots 1 and 2 (Portions) All Lot 3	1,225	7,477
<b>Grande Cache</b>			
Grande Cache Shoppers Park Ltd	Shopping Centre	4,040	23,207
<b>Grande Prairie</b>			
Harron Holdings Ltd	Harron Building (15/4/76-31/8/76)	1,284	3,153
Prairie Estates Ltd	10118-101st Avenue	6,200	36,068
<b>Grimshaw</b>			
Alden E Nickerson	W½ Lot 14 Blk 1 Plan 1459	1,600	7,200
<b>High Level</b>			
Frontier Land Company Ltd	Frontier Land Building	10,793	59,978
<b>High Prairie</b>			
B V Griep Real Estate	Main Street and 53rd Avenue	6,330	32,410
Houssian Holdings Ltd	Drake Building	2,955	23,196
<b>Hinton</b>			
Jodoin Properties Ltd	Postal Station "A"	1,640	9,594
Protective Holdings Ltd	Post Office	3,136	7,957
<b>Jasper</b>			
Kerkeslin Holdings Ltd	Kerkeslin Building	1,036	9,987
J West Property Management Ltd	Park Place Building	8,820	47,087
<b>Lethbridge</b>			
Alpine Drywall and Plastering (Lethbridge) Ltd	Equity Building (1/12/76-31/3/77)	2,500	4,000
Canada Trust	Canada Trust Building (15/4/76-31/8/76)	1,500	3,173
Holiday Village Limited	Holiday Village Shopping Mall	6,220	39,587
Pahulje Land and Development Co Ltd	740-4th Avenue S	1,550	7,857
Purich Investments Ltd	Equity Building (1/4/76-30/11/76)	2,500	4,000
<b>McLennan</b>			
Joseph A Limoges	Post Office (1/3/77-31/3/77)	1,320	660
<b>Peace River</b>			
Arthur Arnold	Royal Bank Building	2,716	12,654
B V Griep Real Estate	Hagin Building	2,800	6,270
Powell Construction Ltd Broadway Holdings Ltd and Richard P Marceau	Sub Division—Administration Building	16,000	83,579
Powell Financial Building Ltd	Powell Financial Building (1/4/76-28/2/77)	2,010	8,991
Powell Financial Building Ltd	Powell Financial Building (1/3/77-31/3/77)	2,690	2,085



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS —Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
\$			
<i>Alberta—Concluded</i>			
<i>Red Deer</i>			
Shir-Bit Holdings Ltd .....	Beaver Lumber Building (15/10/76-31/3/77) .....	2,100	8,006
Shir-Bit Holdings Ltd .....	Beaver Lumber Building (1/11/76-31/3/77) .....	5,880	18,988
Dalton Skinner .....	5015-48th Street (1/3/76-30/10/76) .....	4,800	10,500
Waskasoo Press Limited .....	4920-52nd Street .....	1,050	5,977
<i>St Albert</i>			
Pro-Man Projects International Ltd .....	131 Sturgeon Plaza Shopping Centre .....	1,960	12,740
<i>St Paul</i>			
St Paul Development Co Ltd .....	4918-51st Avenue .....	4,409	28,032
Joseph Yakimec .....	Yakimec Building .....	5,652	20,000
Joseph Yakimec .....	50th Avenue and 51st Street .....	2,100	10,320
<i>Slave Lake</i>			
Alberta Transportation .....	Air Terminal Building (15/8/76-31/3/77) .....	702	3,170
Frontier Land Company Ltd .....	Post Office (/25/2/77-31/3/77) .....	8,000	8,190
Town of Slave Lake .....	Town Clinic Building (1/4/76-28/2/77) .....	1,960	8,085
<i>Spirit River</i>			
Sertu Leaseholds Ltd .....	Post Office .....	2,060	8,418
<i>Spruce Grove</i>			
Melton Real Estate Ltd .....	Grove Plaza Shopping Centre .....	4,472	21,689
<i>Standoff</i>			
Red Crow Developments Ltd .....	Blood Band Admin Bldg .....	2,008	11,044
<i>Sundre</i>			
Sundre Professional Building Ltd .....	Post Office .....	1,314	5,600
<i>Tilley</i>			
Eric E and Nina Tatem .....	Post Office .....	1,054	5,532
<i>Wainwright</i>			
Kenton Developments Ltd .....	Royal Bank Building .....	2,000	12,200
<i>Northwest Territories</i>			
<i>Fort Simpson</i>			
Peter Cowie .....	Trailer Lots (Lot 66 and Part of Lot 65) .....	16,000	7,500
Fleur De—Lais Enterprises Ltd .....	Lots 5-2 Plan 310 .....	2,100	9,270
Milton Holdings Ltd .....	9 Suites .....	5,670	27,000
Milton Holdings Ltd .....	MacKenzie Building .....	2,000	17,000
<i>Fort Smith</i>			
Carl D Cairns .....	Fire Control Centre (1/4/76-28/2/77) .....	1,000	6,215
Gauthier Apartments Ltd .....	6 Suites .....	4,050	16,560
Government of the Northwest Territories .....	Old Primary School (1/4/76-31/8/76) .....	950	2,375
Husky Rentals Ltd .....	Husky Rental Houses .....	22,000	54,912
Murray Sanderson .....	Medical Clinic (1/4/76-14/4/76) .....	1,520	612
Solar Construction Co Ltd .....	Post Office .....	5,759	16,885
Solar Construction Co Ltd .....	Solar Houses .....	11,272	32,949
Wally's Drugs Ltd .....	MacDougall Road Lot 35 Plan 14 .....	1,520	17,385
<i>Frobisher Bay</i>			
Government of N W T .....	Administration Bldg .....	3,043	38,646
Government of N W T .....	Building T-112 .....	259	2,931
Government of N W T .....	Building T-112 .....	2,300	16,100
Government of N W T .....	Ritchie Mechanical Bldg .....	3,051	30,596
Government of N W T .....	Building No 52A .....	1,770	7,965
Government of N W T .....	Ritchie Mechanical Bldg .....	517	10,392
Government of N W T .....	Ritchie Mechanical (1/1/76-30/6/77) .....	517	12,812
Government of N W T .....	Anakudluk Building .....	756	7,560
<i>Hay River</i>			
Gensen Land Co Ltd .....	Gensen Building .....	1,174	9,348
Harry Helm .....	Cheechako Lodge .....	8,589	33,193
Harry Helm .....	16 Unit Apartment .....	7,820	43,224
Kee—Lok Holdings Ltd .....	Kee-Lok Houses .....	21,000	44,832
Milton Holdings Limited .....	57 Street Apartment Bldg .....	3,732	18,000
W R Holdings (NWT) Ltd .....	Capital Crescent .....	2,750	17,902
Territorial Hotels Ltd .....	Hay River Hotel .....	1,450	9,570
<i>Inuvik</i>			
G B H Holdings Ltd .....	36 Suite Apartment .....	26,304	129,444
Perma Development Co .....	24 Unit Apartment Complex .....	12,150	79,013
Reindeer Air Service Ltd .....	Reindeer Air Service Ltd Hangar .....	5,040	12,000
Perry Building Ltd .....	Kingmingya Street Blk 13 Lots 5 & 6 .....	1,768	15,074
<i>Norman Wells</i>			
Dave Monuik .....	Lots C6 & C7 .....	1,152	6,746

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
\$			
<i>Northwest Territories—Concluded</i>			
Pine Point			
Pine Point Shopping Centre Ltd	Shopping Centre	4,195	13,634
Yellowknife			
Bellanca Developments Ltd	Bellanca Building	40,449	370,118
Bromley and Son Ltd	Bromley Building	2,835	19,078
Charjer Corporation Ltd	Rockcliffe Apartments	3,500	24,542
Charjer Corporation Ltd	Rockridge Place	1,100	7,296
Gallery Holdings Ltd	Gallery Holdings Bldg	2,322	18,050
Humford Developments Ltd	Matonabee Court	12,200	58,800
Humford Developments Ltd	Matonabee Sub-Divn	1,220	6,000
Kee-Lok Holdings Ltd	Kee-Lok Rentals	10,377	24,122
Macara Agencies Limited	Professional Building	10,175	102,948
MacKenzie—Humford	Matonabee Sub-Divn	146,436	391,590
Mac Lab Enterprises Ltd	Fraser Arms—14 Suites	8,484	41,364
Mac Lab Enterprises Ltd	Fraser Arms—5 Suites	3,030	18,356
Mac Lab Enterprises Ltd	McNiven Place—3 Suites (1/8/76-31/3/77)	1,875	9,480
Mike's Trucking & Moving Ltd	Heated Warehouse	2,500	10,750
N W T Community Services Corporation	Northern United Place (1/9/76-31/3/77)	467	3,269
Polaris Holdings	Crestview Manor—4 Suites	3,200	17,160
Solar Construction Co Ltd	Solar Rentals	5,700	18,237
The Municipal District of Yellowknife	City Hall	3,540	35,931
Tundra Enterprises Ltd	Tundra Building	2,871	17,226
Wilda United Corporation Ltd	Northway Building	6,605	57,404
Willow Flat Development Ltd	Lots 9 10 & 11 Block 76	3,770	19,981
Yellowknife Industrial Development & Lease Ltd	Warehouse (lot 5 Highway Commercial Zone)	5,000	13,750
Yellowknife Industrial Development & Lease Ltd	Warehouse (Lot 5 Airport Highway)	5,400	16,248
Yellowknife Industrial Development & Lease Ltd	Warehouse (Airport Road)	4,000	10,400
Yellowknife Properties Ltd	McKenzie Rentals	4,356	18,000
<i>British Columbia</i>			
Abbotsford			
Arcan Investments Ltd	32988 S Fraser Way	3,281	20,670
G & R Development Ltd	35578 Mayfair Street	5,323	29,932
Fred Kleiss & Seig Senmidt	2620 Alliance	5,000	10,104
Maison Lawrence	33827 S Fraser Way	24,891	17,229
Burnaby			
Bills Investments	4302 10 E Hastings Street		41,210
James Ross Kerr	474 MacDonald	8,787	42,698
Lake City Industrial Corporation Ltd	3103 3121 3123 Thunderbird Crescent	38,996	79,065
San Realty Ltd	5000 Kingsway	12,206	91,434
Sunaire Holdings Ltd	5679 Imperial Avenue (1/4/76-31/8/76)	1,120	4,225
Sun Life Assurance	4285 Canada Way	28,252	179,906
Tillicum Twin Theatre	7893 Edmonds Street	3,432	5,310
Trojan Properties	4664 Lougheed Highway (1/4/76-31/10/76)	24,948	118,245
Cache Creek			
R E Porter Ltd	Post Office	2,713	9,460
Campbell River			
Cheryl Co Ltd	447-467 10th Avenue	3,353	15,979
Delta Properties Ltd	Tyee Plaza	2,750	22,850
Taylor Way Holdings Ltd	1253 Ironwood Street (1/11/76-31/3/77)	800	2,227
Chetwynd			
Ernest Pfanner	Post Office	1,428	5,400
Chilliwack			
Canada Permanent Trust	66A Yale Road	6,756	13,140
Chilliwack Dry Cleaners Ltd	200 Wellington	2,250	16,212
W J & D N Denis	45891 A Alexander Ave	1,008	5,691
F & D Eckert	14 Nowell Street South (1/8/76-31/3/77)	1,390	6,667
Gieg & Davies	2-20 Mill Street (1/4/76-31/8/76)	1,100	2,525
Clearbrook			
G Brown Contracting Ltd	S Fraser Way Post Office	2,088	10,440
Cloverdale			
Hawarth Investments	17674 56th Ave		30,249
Cobble Hill			
Florence Wass	Cobble Hill Post Office	1,054	5,620
Colwood			
E Ycomans	478 Island Highway (1/11/76-31/3/77)	4,717	130,515
Coquitlam			
James Ross Kerr	1031 Ridgeway Avenue	5,942	18,775

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
\$			
<i>British Columbia—Continued</i>			
Courtney			
Nanaimo Realty Co Ltd	576 England Street	3,869	32,886
Cranbrook			
Michael & Marg V Gerum	11-14th Avenue South	980	5,047
Sam Holdings	34-11th Avenue	3,327	11,879
Delta			
Beach Grove Golf Club	1135 Boundary Bay Road	3,430	17,522
Duncan			
Duncan Financial Centre Ltd	435 Trunk Road	3,993	30,758
Elkford			
Elkford Square Ltd	Post Office	2,122	12,000
Fort St James			
Clover Lawn Investments Ltd	Lot B Post Office (1/4/76-31/1/77)	1,496	7,588
C E Robin Ltd	Post Office	3,780	18,324
Fort St John			
Knight's Enterprises Ltd	Knight Building	15,324	12,150
Fort Nelson			
Sikanni Building Ltd	Sikanni Building (1/4/76-31/12/76)	1,108	5,967
Fraser Lake			
Fraser Lake Development	Fraser Lake Shopping Centre	2,012	7,373
Ganges			
Mouat's Trading Co Ltd	Post Office	1,720	8,748
Granisle			
Granisle Properties Ltd	Post Office	1,225	6,807
Houston			
Okanagan Holdings Ltd	Houston Shopping Centre	2,770	14,367
Kamloops			
Alko Holdings Ltd	376 Seymour Street	2,300	13,200
B K Contracting Ltd (Valbilt Development)	1251-12th Street	1,440	5,153
R J Cooper & G W Carlsen	P S "A" Tranquille Road	3,854	15,800
L & K Holdings Ltd	4th St & St Paul Street (17/3/77-31/3/77)	1,000	675
New Kam Development Ltd	1139 12th Street	1,448	9,301
George Stiles	829 Victoria Street (1/4/76-31/8/76)	1,820	3,725
Suncrest Properties Ltd	235 First Avenue	6,958	122,986
Kelowna			
Bernard Lease Holdings Ltd	478 Bernard Avenue	2,750	18,267
Jabs Construction Ltd	1615 Beatram Street (1/3/77-31/3/77)	1,350	1,013
Jabs Construction Ltd	579 Lawrence	1,840	8,451
Professional Lease Hold Ltd	1449 St Paul Street (1/2/77-31/3/77)	2,100	2,933
Lake Cowichan			
J L Petersen	S W Corner S Shore Post Office	1,833	6,996
Langley			
Sundel & Shives Estates	20218 Fraser Highway	3,882	14,558
Fraser Mall Ltd	20582 Fraser Highway Post Office	3,621	207,013
Logan Lake			
Ritell Enterprises	Post Office	2,000	8,500
Lumby			
Harry W Shephard	Post Office	1,361	5,058
Lytton			
Kumcheen Enterprises Ltd	7th & Main	1,536	18,750
MacKenzie			
Haida Construction Ltd	C T W Complex Suite 7A (1/4/76-31/10/76)	960	3,481
Done Leaseholds Ltd	Cooper Building (1/4/76-31/7/77)	1,260	2,200
MacKenzie Ventures Ltd	Post Office MacKenzie Shopping Centre (1/4/76-31/5/76)	1,875	3,125
Madeira Park			
George Wilfred Hooper	Post Office	1,820	9,000
Maple Ridge			
Wall & Redekop Realty	2233 Lougheed Highway (1/6/76-31/3/77)	3,630	15,883
Merritt			
Nicola Valley Indian Services Association	2090 Coultee	3,578	28,861
Mill Bay			
Anderson A	Bayview General Store	800	5,100
Mission			
Jayberg Enterprises Ltd	33200 London Avenue (1/11/76-31/6/77)	7,200	4,050

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>British Columbia—Continued</i>			
Nanaimo			
Cameron Properties Ltd	294 Bastion Street	1,049	6,816
Great National Land & Investment Corporation Ltd	65 Front Street	5,765	40,716
Great National Land & Investment Corporation Ltd	155 Skinner Street	11,200	67,440
Pajic & M Construction	106 Fry Street (1/12/76–31/12/76)	3,476	1,200
Nelson			
W C Murphy	523 Vernon Street	1,424	10,324
R A & B I Whyte	608 Front Street (1/3/77–31/3/77)	900	700
New Westminster			
Adanac Estates Ltd	80–6th Street	23,914	144,996
Marie Tonko	60–8th Street (1/4/76–31/8/76)	1,400	2,917
North Burnaby			
James Ross Kerr	474 McDonald Avenue	8,787	42,698
Vancouver City Savings	4302 E Hastings	6,542	41,210
North Surrey			
L R S Development Enterprises	Letter Carrier Depot Scott Town Plaza	2,200	7,500
North Vancouver			
Block Bros Realty	1305 Welch Street	40,310	23,933
Block Bros Realty	1349 Welch Street	2,400	5,149
Block Bros Realty	1357 Welch Street	9,756	30,933
Fairway Properties	1801 Welch Street	12,164	18,388
Gerbacht Construction Ltd	1805–1807 Welch Street	1,680	7,094
Host Roderich & Mike Sabine Marnet	1221 Lonsdale Avenue	13,673	86,340
Pacific Engineering	200 Donaghy Street	6,720	22,955
Roskell R	157 E 15th Street (1/4/76–31/8/76)	1,500	3,550
	497 Mountain Highway	2,500	24,766
One Hundred Mile House			
Richbar Development	495 South Birch Avenue (1/8/76–31/3/77)	4,032	31,713
Parksville			
Highbury Development	Memorial Avenue Post Office	2,770	1,777
Peachland			
Donald Allen Kenneth Fulkes	Post Office	1,661	10,019
L & G Holdings Ltd	4th & St Paul Street (1/3/77–31/3/77)	1,000	675
Pentiction			
A & J Land & Housing Ltd	2335 Government Street	1,462	5,400
Mark II Development Corp (Cross Holdings)	275 Okanagan Avenue	1,209	5,561
Pentiction Joint Ventures	301 Main Street	9,423	67,483
Port Alice			
Assignment & Mercado Shops Ltd	Rumble Beach Post Office	1,510	5,329
Port Coquitlam			
Lincoln Projects	2540 Shaungessy	8,184	50,385
Port Hardy			
Pacific Coast Industries Ltd	Post Office	3,476	22,830
Pouce Coupe			
Mr Laloge	Main Street Post Office		7,925
Powell River			
C & L Holdings Ltd	4717A Marine Avenue (1/4/76–31/12/76)	1,900	6,975
Prince George			
Favour Holdings Ltd	1529 8th Avenue (1/3/77–31/3/77)	940	3,200
Kanaka Creek Holdings Ltd	3641–15th Avenue (1/9/76–31/3/77)	1,800	6,004
Mark V Development Ltd	1340–5th Avenue	1,532	11,160
Oxford Development Ltd	280 Victoria Street Oxford Building	8,620	47,827
Oxford Development Ltd	550 Victoria Street Royal Bank Building	11,482	104,124
Prince George Shopping Centre	1395 6th Avenue	14,900	85,675
R J Cooper Services Ltd	15th Nicholson	13,300	48,116
R Kaatz	1253 5th Avenue	1,483	6,600
Royal Bank of Canada	550 Victoria	1,375	11,000
Stanley Klimeck Trucking	2185 Ogilvie Street	5,804	14,400
Prince Rupert			
Fifth Lehdndroff (Canada Ltd)	Pride of the North Shopping Centre	5,299	35,768
Prince Rupert's Fishermans' Credit Union	138 W 3rd Avenue	3,901	28,291
Kaien Rentals	800 Second Street	7,770	33,823
Richmond			
Canada Projects Ltd	#230–805 Anderson Road	750	6,998
Chandler Investments	3871 No 3 Road	3,900	25,355
Dayho Investments Ltd	3635 No 3 Road (1/3/77–31/3/77)	800	475



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>British Columbia—Continued</i>			
<i>Richmond—Concluded</i>			
Highbury Development .....	6871 No 3 Road .....	12,550	43,426
B Kwun .....	5671 No 3 Road .....	22,212	24,979
Progressive Construction Ltd. ....	5635 No 3 Road .....	5,269	21,659
Prudential Insurance Co of America .....	3551 Viking Way .....	48,000	100,474
Schenker Warehousing Ltd .....	920 Van Horne Way (1/12/76-31/1/77) .....	12,800	19,200
<i>Rutland</i>			
Sings Cafe Ltd .....	189 Asher Road Post Office .....	2,400	9,512
<i>Sandspit</i>			
Sandspit Enterprises Ltd .....	Post Office .....	1,269	6,984
<i>Sea Island</i>			
Department of Transport .....	Vancouver International Airport Post Office .....	8,244	33,436
<i>Smithers</i>			
Carmatt Holdings Ltd .....	Main St Post Office .....	2,000	13,600
<i>Sooke</i>			
Murray Store Ltd .....	Post Office .....	1,862	8,824
<i>Squamish</i>			
John Drenka .....	3280 Cleveland Avenue .....	4,240	23,472
<i>Summerland</i>			
James A Cooper & R J Cooper Services .....	Hastings & Jubilee Street .....	4,102	20,840
<i>Surrey</i>			
Del Morro Holdings Ltd .....	10692 135th Street (1/4/76-31/8/76) .....	1,135	2,540
MacAulay Nicolls Maitland .....	10070 King George Highway .....	6,608	44,560
Western Pacific Investments Ltd .....	13483-108th Avenue (1/4/76-31/5/76) .....	6,235	6,858
<i>Tahsis</i>			
F & I Holdings .....	Tahsis Shopping Centre Post Office .....	1,047	6,032
<i>Terrace</i>			
Skeena Broadcasters Ltd .....	4632 Lazelle Avenue .....	6,345	39,262
Termed Holdings Ltd .....	4633 Lazelle Avenue (1/2/77-31/3/77) .....	2,000	3,199
<i>Trail</i>			
Domenic Ross .....	1410 Bay Street (1/4/76-31/8/76) .....	1,700	2,500
Allan Tognotti .....	99 Farwell Street .....	3,318	9,039
<i>Ucluelet</i>			
Mrs F Rhodes .....	Post Office .....	1,692	6,520
<i>Vancouver</i>			
Achtem J .....	3760-70 W 10th Avenue .....	7,916	33,642
Adams Properties Ltd .....	Ste 101-1234 Robson Street (1/4/76-30/9/76) .....	800	3,000
A E LePage Western Ltd .....	885 Dunsmuir Street .....	2,290	18,736
A F Industries .....	620-622 Seymour Street .....	5,011	25,743
Algro Investments Ltd .....	1075-1085 Homer Street .....	14,000	80,621
Bache & Co Ltd .....	1075 W Georgia Street (1/4/76-28/2/77) .....	1,300	10,914
Bank of Canada .....	900 W Hastings (1/4/76-31/5/76) .....	2,891	4,636
Braburn Estates .....	Postal Station "L" .....	6,545	21,315
British Pacific Building Ltd .....	1055 W Georgia Street .....	9,243	53,440
Campeau Corporation .....	1111 W Georgia Street .....	3,592	25,406
C & C Investments Ltd .....	112 E 3rd Avenue .....	7,378	39,838
Canada Safeway Ltd .....	Postal Station "S" .....	5,947	15,070
Canwest Parking .....	1055 W Georgia Street .....	35 pking stalls	16,147
Central Heating Distribution .....	720 Beatty Street (1/10/76-31/3/77) .....	11,435	28,872
Central Mortgage & Housing Corp .....	4824 Fraser Street (1/4/76-31/6/76) .....	4,800	2,250
Cochran Murray Ltd .....	1090 W Pender Street (1/4/76-31/11/76) .....	4,842	18,796
Conreal Inc .....	450-452 Broadway .....	9,562	27,924
Crown Life Insurance Co .....	814 Richards Street .....	11,395	77,815
Crown Zellerbach Stores .....	1075 Melville (1/13/76-31/3/77) .....	3,200	4,893
Dakranda Properties Ltd .....	1525 W 8th Avenue .....	11,470	81,418
Daon Development .....	1166 W Pender Street .....	150,370	1,464,938
Design Plus Innovations Ltd .....	169 W 7th Avenue .....	3,200	8,605
Dominion Construction Company Ltd .....	425 W 2nd Avenue .....	4,025	12,717
Dominion Management Ltd .....	505 Burrard Street .....	3,632	35,133
Dominion Management Ltd .....	595 Burrard Street .....	22,857	211,547
East Hastings Properties Ltd .....	1747-55 E Hastings .....	18,196	78,502
Farmers & Merchants Trust .....	564 Howe Street .....	2,250	13,230
First Canada Land Corp .....	549 Howe Street .....	33,363	207,569
Fraser Heights .....	5550 Fraser Street .....	21,757	149,669
Gem Holdings Ltd .....	709 Dunsmuir (1/3/77-31/3/77) .....	1,450	604
Giant Mascot Mines Ltd .....	700 W Georgia Street .....	4,486	46,293
Henricksen Sunr & Lise .....	1057 Homer Street .....	14,000	80,621



**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures
			\$
<i>British Columbia—Continued</i>			
<i>Vancouver—Concluded</i>			
Highbury Development	750 Cambie Street	70,802	452,820
Hudson Marine Holdings	1200 W 73rd Avenue	91,525	1,030,336
Industrial Process Heating Engineering Ltd	680 Raymur Avenue	10,960	24,730
Joseph Funaro Holdings Ltd	2431 E Pender Street	26,882	185,558
King Wai Co Ltd	1301 Robson Street	12,000	88,911
Knowlton Realty Ltd	1050 W Pender Street	5,115	62,875
MacAulay Nicholls Maitland Co Ltd	2025 W 42nd Avenue	7,852	48,125
MacAulay Nicholls Maitland Co Ltd	1155 W Georgia Street	8,002	54,490
MacAulay Nicholls Maitland Co Ltd	1112 W Pender Street	8,072	44,924
MacKenzie Management Ltd	789 W Pender Street	29,009	265,561
MacKenzie Management Ltd	1665 W Broadway Street	15,360	128,874
MacMillan Biodel Ltd	1075 W Georgia Street	7,336	45,909
Marathon Realty Ltd	False Creek Marshalling Yard	48,000	6,000
M E P C Western Property Ltd	409 Granville Street	12,309	91,663
Murray Goldman Ltd	Robson & Granville Street	10,800	130,154
National Trust Co Ltd	1575 W Georgia Street	6,048	44,739
Nicola Ella Building	768 S W Marine Drive	7,010	27,384
North American Life Assurance	747 Bute Street	27,021	209,924
O'Connor Estates Ltd	1057 Homer Street	5,200	31,120
Florence C O'Connor	1045 Homer Street	9,000	12,957
Pacific Enterprises Ltd	#201-560 W Broadway Street	1,375	9,621
Pacific Centre Ltd	700 W Georgia	110,953	982,788
Pacific Centre Ltd	701 W Georgia	3,020	31,596
S Ramler	215 Commercial	1,146	6,331
Sheraton Landmark	1400 Robson Street	3,631	12,880
Sherdale Estates Ltd	100 W Pender Street	34,441	122,089
K T Sod & Q Y Sod	936 Kingsway	4,150	36,093
Sun Life Assurance Co	1444 Alberni Street	36,661	242,986
Sun Life Assurance Co	1550 Alberni Street	25,162	190,531
Teachers Investment Housing Co-op	1177 W Broadway	49,721	191,956
Teachers Investment Housing Co-op	186 Smythe (1/4/76-31/12/76)	14,999	21,340
Toro Holdings Ltd	2904 W Broadway	11,106	72,613
Transolini Holdings Ltd	2747 E Hastings (1/3/77-31/3/77)	720	
Trizec Construction Ltd	1055 W Georgia Street	74,139	638,226
Turner Meakin Co Ltd	16 E Hastings Street	19,472	96,322
United Western Investments Ltd	541 W 8th Ave	3,978	9,563
Vancouver Block Ltd	736 Granville Street	8,224	55,684
Vide Properties Ltd	1090 W Pender Street	68,758	562,478
Wang Fai Co Ltd	1745 W 4th Avenue	4,614	16,344
W Wong E Wong J Wong W Wong	295 E Hasting Street	2,052	11,100
Y M C A Greater Vancouver	955 Burrard Street	5,527	39,547
Wright Engineers	1444 Alberni Street	35,735	73,314
<i>Vernon</i>			
Vernon District Credit Union	3207-32nd Street	1,600	9,520
<i>Victoria</i>			
Andromeda Investments Ltd	#301-31 Bastion Square	1,422	6,562
Aske Construction Ltd	818 Douglas Street	1,676	17,089
DeMontigny Enterprises Ltd	810 Fort Street	20,388	124,066
Diversified Holdings Ltd	546 Yates Street	1,800	10,105
Dominion Management Ltd	1405 Douglas Street	14,612	125,369
Garthland Development Ltd	2812/14 Bryn-Mann Road	2,210	8,075
Geneva Investments Ltd	1061 Fort Street	27,785	223,689
Hawarth Investments Ltd	2655-2657 Douglas	4,710	30,249
Junction Shopping Centre	1627 Fort Street	6,500	28,149
N Kalyk	999 Fort Street	3,318	15,435
Kirzinger Group Securities	921 Pandora Street	4,928	30,929
Lennand Holdings Ltd	Douglas St & Saanich Road	6,494	30,833
A B McFarlane	825 Devonshire	4,401	10,176
M J B Properties	1007 Fort Street	2,447	21,044
L Mearns	614 Yates Street	2,881	18,631
Montreal Trust	1061 Fort Street	1,283	99,207
Oxford Development Group Ltd	1175 Douglas Street	30,968	220,419
Park Pacific Apartments	3960 Quadra Street	1,916	14,793
Roberts Investments Management Ltd	818 Douglas Street	1,676	17,089
Teachers Investment Housing Company	205 McLaren Building	600	5,280
West Coast Management	1537 Hillside Avenue	2,892	23,136
Yennand Holdings Ltd	Postal Station "A"	6,494	30,833
<i>West Bank</i>			
Trench's Drugs Ltd	Post Office	1,464	10,143

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Continued****RENTALS—Concluded**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1976-77 Expenditures \$
<i>British Columbia—Concluded</i>			
West Vancouver			
Park Royal Shopping Centre Ltd .....	Kapilano 100 Park Royal .....	39,088	320,244
West View			
C & L Holding .....	4717 A Marine Avenue (1/4/76-31/12/76) .....	1,900	6,975
Williams Lake			
Ajax Holdings .....	197 North 2nd Avenue .....	1,814	11,390
Canuck Properties Ltd .....	482 W 2nd Avenue .....	6,987	47,245
<i>Yukon</i>			
Faro			
Bank of Montreal .....	Post Office .....	1,225	8,220
Mayo			
Scodar Holdings Ltd .....	Chateau Mayo Hotel (1/1/77-31/3/77) .....	812	1,500
White Horse			
Alro Properties Ltd .....	4078 4th Avenue (1/3/77-31/3/77) .....	680	550
Ben Elle Enterprises Ltd .....	106 Main Street (1/4/76-31/7/76) .....	707	2,340
Casca Enterprises .....	3rd Ave & Elliott Street .....	5,109	14,574
Kraozig W .....	2068-2nd Avenue .....		2,250
Main Steele Development .....	212 Main Street (1/4/76-31/11/76) .....	4,189	36,796
M R Mechanical Contractors Ltd .....	122 Industrial Road .....	9,600	31,872
E Schwartzin .....	4133 4th Avenue .....	1,140	7,083
West Arm Enterprises Ltd .....	107 Main Street (1/4/76-31/11/76) .....	814	4,400
<i>Outside Canada</i>			
Belfast Ireland			
Cordean Investments Co Ltd .....	Canada House .....	2,642	9,656
Birmingham England			
Bristol and West Building Society .....	Bristol and West House .....	6,927	53,733
Taylor J B & M C .....	54 Weoley Park Road .....	1,810	5,182
Chicago Illinois			
Metropolitan Management Company .....	111 East Wacker Drive .....	4,349	42,487
Glasgow Scotland			
Centrovincial Estates (Scotland) Ltd .....	Ashley House .....	5,450	23,397
Commercial and General Investment Ltd .....	Fleming House .....	6,450	20,490
London England			
B P Pension Trust .....	Flat 6 12-18 Hill St .....	1,832	8,927
Crown Estates Office .....	Canada House .....	46,059	51,525
Mertoun Development Co .....	Flat 18 34 Bryanston Sq .....	1,144	5,804
Mertoun Development Co .....	Flat 20 35 Bryanston Sq .....	2,099	6,292
Metropolitan Holdings Ltd .....	Flat 28 Melbury Court .....	2,522	6,441
Metropolitan Holdings Ltd .....	Flat 63 Melbury Court .....	2,897	6,011
Metropolitan Holdings Ltd .....	Flat 9 Wellesley House .....	3,327	5,771
National Car Parks .....	Britannia Hotel .....	800	12,066
Reunion Properties Co Ltd .....	Chancery Lane .....	700	13,542
St Anslem Development Co Ltd .....	Flat 7 21 Princess Gate .....	2,799	5,557
S B Harbour Property Trust Ltd .....	Flat 4 10 Park Crescent .....	2,572	10,144
Tanner Gate Ltd .....	Flat 31 35-37 Grosvenor Square .....	1,590	5,386
Taylor Woodrow Property Co Ltd .....	Flat 5 1 Upper Harley St .....	2,687	7,721
The Brompton Trust .....	74 Grove End Road .....	4,323	7,875
The Prudential Assurance Co Ltd .....	Flat 1 Orchard Court .....	3,728	5,137
Manchester England			
Sir Denham & Thomas Brandnell Barlow .....	Barlow House .....	5,767	19,286
New York New York			
External Affairs .....	Standard Oil Building 1251 Avenue of the Americas New York .....	4,935	96,702
Paris France			
Canadian Imperial Bank of Commerce .....	19 Avenue Montaigne .....	904	18,650
La Caisse Autonome de Retraite Chirugiens Dentistes .....	14 Rue Berri .....	2,830	57,208
Societes Sipace .....	Pan Am Building .....	1,566	58,408
San Francisco California			
Equitable Life Assurance Society .....	44 Montgomery Street .....	2,540	28,322
Sydney Australia			
Associated Dried Fruit Sales .....	88 Pitt Street (1/4/76-31/7/76) .....	660	3,588
Sub-Total Rentals—Space .....			148,558,156
Rentals, Each at a Rate of Less than \$5,000 per Annum .....			3,442,965
Total Rentals—Space .....			152,001,121
Rentals—Other .....			647,425
Total Rentals .....			152,648,546

**PUBLIC WORKS—Continued**

## ACCOMMODATION PROGRAM—Continued

## RENTAL AND MAINTENANCE OF SOUND EQUIPMENT

Location	Name or Address of Building	1976-77 Expenditures
		\$
<i>Capital Region</i>		
Ottawa	Brooke Claxton Building	
	Under Agreement Capello Audio Ltd was paid .....	1,500
	Conference Centre	
	Under Agreement International Simultaneous Translation System was paid .....	34,854
	Under Agreement K W Wilks Associates Ltd was paid .....	14,751
	Government of Canada Bldg No. 2	
	Under Agreement Capello Audio Ltd was paid .....	850
	Lester B Pearson Building	
	Under Agreement Capello Audio Ltd was paid .....	2,250
	National Defence Headquarters	
	Under Agreement Capello Audio Ltd was paid .....	1,950
	National Press Building	
	Under Agreement Tannoy Canada Ltd was paid .....	4,263
	Parliament Hill—Centre Block	
	Under Agreement International Simultaneous Translation System was paid .....	3,704
	Place du Portage Phase I	
	Under Agreement Capello Audio Ltd was paid .....	450
	Place du Portage Phase II	
	Under Agreement Capello Audio Ltd was paid .....	750
	R H Coates Building	
	Under Agreement Capello Audio Ltd was paid .....	4,440
		<hr/> 69,762

**PUBLIC WORKS—Continued****ACCOMMODATION PROGRAM—Concluded****MATERIALS AND SUPPLIES**

Provinces	Flags and Decorations	Petroleum Products	Fuel Oil	Office Machines and Equipment	Caretaking Supplies	Electric Fixtures	Fluorescent Tubes Light Bulbs	House Furnishings
Newfoundland .....	1,740	20,278	862,144	2,376	51,745	104,852	9,934	51,970
Prince Edward Island .....	752	63	49,525	159	13,482	1,492	918	
Nova Scotia .....	4,749	316	242,149	4,670	67,603	3,088	13,864	
New Brunswick .....	2,526	129	248,896	3,664	81,300	3,693	15,330	
Quebec .....	15,553	11,080	1,148,919	24,553	288,210	151,141	93,682	92
Ontario—Capital Region ....	28,507	27,041	1,482,710	341,353	529,641	484,180	183,194	6,853
Ontario .....	14,752	8,524	329,949	61,569	351,646	102,670	106,155	114,839
Manitoba .....	1,677	92,228	1,933,401	99	25,974	30,643	7,493	22,230
Saskatchewan .....	7,944	1,847	17,064	9	57,920	1,094	11,550	4,665
Alberta and Northwest Ter- ritories .....	5,880	15,145	331,626	2,097	92,027	28,111	71,717	69
British Columbia and Yukon Territory .....	1,772	9,067	361,751	1,704	105,099	37,328	34,056	68,896
London, England .....	1,807	714	55,906	90	3,625	1,927	8,974	3,600
							1,142	1,142

**MARINE PROGRAM****COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM DREDGING**

	Expenditures		Revenues	
	1976-77	1975-76	1976-77	1975-76
	\$	\$	\$	\$
Newfoundland .....	920,891	1,024,764		
Prince Edward Island .....	586,722	481,901	450	
Nova Scotia .....	284,594	*296,688		
New Brunswick .....	384,958	322,643		
Quebec .....	1,068,572	966,565	6,000	5,450
Manitoba .....	285,053	233,676		
Alberta .....	486,355	416,000		
British Columbia .....	1,981,209	2,205,624		2,975
Total Provinces .....	5,998,354	5,947,861	6,450	8,425
Northwest Territories .....	582,048	414,138		
Total .....	6,580,402	*6,361,999	6,450	8,425

\* Amends reporting in the previous year's Public Accounts.

**PUBLIC WORKS—Continued****MARINE PROGRAM—Concluded****REPAIR AND MAINTENANCE CONTRACTS \$100,000 OR OVER**

Contractor	City	Province	Project Location and Nature of Work	Amount of Contract	Year of Contract	1976-77 Expenditures	Expenditures to Date
				\$		\$	\$
<i>Newfoundland</i>							
Avalon Construction & Engineering .....	St John's	Nfld	Come-by-Chance—Wharf repairs	653,733	1976-77	653,733	654,733(f)
<i>Nova Scotia</i>							
Mosher & Rawding Ltd .....	Liverpool	N S	Shelburne—Wharf repairs	306,992	1976-77	191,203	191,203
<i>New Brunswick</i>							
Galbraith Const Ltd .....	Saint John	N B	Negro Point—Repairs to breakwaters	213,615	1976-77	213,615	213,615(f)
Harbour Development .....	Saint John	N B	Courtenay Bay—Dredging	658,155	1976-77	207,060	207,060
<i>Quebec</i>							
*Adera Construction Inc .....	Cap aux Meules	Que	Cap aux Meules—Repairs to breakwaters	312,070	1975-76	312,070	312,070(f)
ASLK Canada Ltée .....	Quebec	Que	Mont Louis—Wharf repairs	462,766	1976-77	462,766	462,766(f)
Construction Jean & Robert Ltée .....	Gascons	Que	Chandler—Repair to water line	198,376	1976-77	32,516	32,516
La Cie Wilfrid Allen Ltée .....	St Henri de Lévis	Que	Baie Ste-Catherine—Wharf repairs	218,285	1976-77	218,285	218,285
Lang Construction Ltée .....	Sept Îles	Que	Baie Comeau—Embankment & dolos	1,686,650	1976-77	149,000	149,000
Les Fondations Geodex Inc .....	Pointe Claire	Que	St. Joseph de la Rive—Wharf repairs	252,600	1976-77	224,550	224,550
Rosaire Savard & Fils Ltée .....	St. Marc des Carrières	Que	Baie Comeau—Embankment & dolos	794,917	1976-77	794,917	794,917(f)
*Simard & Beaudry Inc .....	Montreal	Que	Îles aux Coudres—Wharf repairs	576,114	1975-76	1,796	576,114(f)
*Simard & Denis Inc .....	Ville de Laval	Que	Gaspé Sandy Beach—Wharf repairs	207,403	1975-76	8,230	207,403(f)
Western Caissons (Quebec) Ltée .....	Ville de Laval	Que	St Siméon—Wharf repairs	89,612	1976-77	89,612	89,612(f)
<i>Ontario</i>							
Pitts Engineering Construction Ltd .....	Toronto	Ont	Sault Ste Marie—Dredging Vidal Shoals Channel	277,900	1976	221,625	221,625
<i>Manitoba</i>							
Zamba Construction .....	Sudbury	Ont	Lockport Manitoba—Repainting of Lockport Bridge	149,670	1976-77	79,304	79,304
<i>British Columbia</i>							
*Canadian Cun-Crete Grouting Ltd .....	North Vancouver	B C	Esquimalt Graving Dock—Concrete repairs	136,021	1975-76	8,275	136,021(f)
*Dillingham Corp Canada Ltd .....	North Vancouver	B C	Fraser River—Dredging	371,791	1976-77	371,791	371,791(f)
*Victoria Paving Co Ltd .....	Victoria	B C	Esquimalt Graving Dock—Paving parking lot and building guardhouse	189,925	1975-76	143,854	189,925(f)

\* Amends reporting in the previous years' Public Accounts



**PUBLIC WORKS—Concluded****TRANSPORTATION AND OTHER ENGINEERING PROGRAM****REPAIR AND MAINTENANCE CONTRACTS \$100,000 OR OVER—Concluded**

Contractor	City	Province	Project Location and Nature of Work	Amount of Contract	Year of Contract	1976-77 Expenditures	Expenditures to Date
				\$		\$	\$
<i>Ontario—Capital Region</i>							
*Conjom Ltd.....	Ottawa	Ont	Chaudière Bridge—Repairs to arch 3 Hull Que	143,267	1975-76	675	143,267(f)
Duron Ontario Ltd.....	Ottawa	Ont	Confederation Square—Renovations Plaza Bridge	210,956	1975-76	1,904	210,956(f)
<i>British Columbia</i>							
*Don Gordon Ltd.....	Fort Nelson	B C	Alaska Highway—Maintenance of mile 496 to 626.6	2,387,555	1974-75	728,051	2,387,555(f)
Don Gordon Ltd & Wedhorn	Fort Nelson	B C	Alaska Highway—Maintenance of mile 83.6 to 299	3,513,414	1974-75	1,140,581	2,347,818
*General Enterprises.....	Whitehorse	Y T	Alaska Highway—Flood damage repairs	676,949	1975-76	401,483	676,949(f)
E Lobe Contracting.....	Whitehorse	Y T	Alaska Highway—Crushed gravel surfacing and stockpiling	1,290,184	1975-76	1,290,184	1,290,184(f)
E Lobe Contracting.....	Whitehorse	Y T	Alaska Highway—Crushed gravel surfacing and stockpiling	1,016,664	1975-76	1,016,664	1,016,664(f)
R Owen.....	Fort Nelson	B C	Alaska Highway—Maintenance of mile 300 to 496.6	4,799,116	1975-76	1,550,447	1,550,447
<i>Yukon Territory</i>							
Yukon Territorial Government.....	Whitehorse	Y T	Alaska Highway—Maintenance west of mile 626.6	Annual Audited Costs	1972-73	7,032,000	27,353,175

\* Amends reporting in the previous years' Public Accounts

**TRANS-CANADA HIGHWAY CONSTRUCTION THROUGH NATIONAL PARKS**

Banff National Park.....	113,328
Glacier National Park.....	112,142
Total.....	225,470

## REGIONAL ECONOMIC EXPANSION

## Payments by Provinces

Grants to assist various organizations associated with the promotion and development of regional economic expansion; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas; general development agreements; and other federal-provincial programs.

Grants—	
Industrial Developers Assoc. of Canada .....	\$ 1,000
Atlantic Provinces Economic Council .....	12,400
Newfoundland-Labrador Evaluation of Hydro-Electric Sites .....	500,000
	513,400

## Contributions—

Agricultural and Rural Development Act cost-shared program:	
Newfoundland .....	1,544,481
Nova Scotia .....	1,050,805
Québec .....	1,856,316
Ontario .....	7,009,324
Manitoba .....	2,752,235
Saskatchewan .....	5,901,470
Alberta .....	3,353,130
British Columbia .....	3,549,816
	27,017,577

## Agricultural and Rural Development Act:

Development Projects on Indian Reserves—	
New Brunswick .....	2,555
Québec .....	31,065
Ontario .....	597,950
	631,570

## Agricultural and Rural Development Act:

Federal-Provincial Research program—	
Special ARDA .....	
Manitoba .....	1,815,980
Saskatchewan .....	1,418,604
British Columbia .....	795,310
	4,029,894

## Land surveying and mapping program:

Newfoundland .....	1,807,107
Council of Maritime Premiers .....	5,622,373
	7,429,480

Programs and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:

Newfoundland .....	10,310
Prince Edward Island .....	2,203
Nova Scotia .....	130,272
New Brunswick .....	40,965
	183,750

Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:

Industrial Incentives:	
Newfoundland .....	1,440,084
Prince Edward Island .....	1,943,713
Nova Scotia .....	9,372,067
New Brunswick .....	11,326,287
Québec .....	33,332,337
Ontario .....	7,816,843
Manitoba .....	9,481,586
Saskatchewan .....	2,231,483
Alberta .....	4,694,661
British Columbia .....	114,431
	81,753,492

## Federal-Provincial agreement on Special Areas:

Newfoundland .....	1,232,581
Nova Scotia .....	2,223,283
New Brunswick .....	2,402,560
Québec .....	4,741,427
Manitoba .....	105,853
	10,705,704

## Comprehensive rural area development programs:

Prince Edward Island .....	34,153,404
Northeast New Brunswick .....	5,023,168
Québec—Lower St. Lawrence, Gaspé and Îles-de-la-Madeleine .....	6,300,776
Manitoba—Interlake .....	1,862,597
	47,339,945

## Special Highway Programs:

Nova Scotia .....	94,455
	94,455

## Resource and Geological Surveys:

Newfoundland .....	250,609
New Brunswick .....	252,231
	502,840

## General Development Agreements:

Newfoundland .....	44,471,368
Nova Scotia .....	31,796,164
New Brunswick .....	34,258,454
Québec .....	42,732,649
Ontario .....	9,971,145
Manitoba .....	13,025,386
Saskatchewan .....	12,109,494
Alberta .....	4,404,783
British Columbia .....	3,483,566
	196,253,009

Memorial University VTR Agreement .....	166,520
Newfoundland Resettlement .....	171,362
Maritime Resource Management Services .....	272,734
Atlantic Management Institute .....	330,000
Atlantic Region Labour Education Centre .....	223,346
New Brunswick Multiplex Corporation Limited .....	157,482
Newfoundland and Labrador Development Corporation Limited .....	338,476
Atlantic Provinces Physical Distribution Advisory Services .....	100,000
	1,759,920

Total Vote 10 .....	\$ 378,215,036
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## URBAN AFFAIRS

## CENTRAL MORTGAGE AND HOUSING CORPORATION

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954, C. 23, 1953-54, as amended (12) 8,371,597

Section 23 of the Act authorizes the Corporations, with the approval of the Governor in Council, to enter into agreements with municipalities providing for the payment to a municipality of contributions in respect of one half of the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land in the municipality. The same section authorizes the Corporation to be paid the money required to carry out such agreements. A payment made under this section shall not be greater than the amount by which the aggregate of \$300,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payments made.

Payments to date were \$194,717,485.

Total payments under the Act during the fiscal year to reimburse the Corporation for contributions made to municipalities were \$7,260,750. In addition an expenditure made in 1975-76 under the Act for the period January to March 1976 in the amount of \$1,110,847 was also charged to the Statutory Vote and credited to non-tax revenue—refunds of previous years expenditure.

Details of payments by city, by province follow:

Authority	Agreement with	Contributions	Payments	To date
P.C. 1970-1606 d/Sept 16, 1970	Province of Newfoundland Corner Brook			
P.C. 1971-1554 d/July 27, 1971	The City-Scheme 23B .....	1,702,800	19,101	1,702,800
P.C. 1963-1182 d/Aug 14, 1963	Province of Newfoundland City of St. John's West Mundy Pond—24A .....	1,698,853	87,327	1,644,066
P.C. 1968-1331 d/July 17, 1968	Province of Nova Scotia City of Halifax Uniacke Square .....	2,490,000	146,386	2,222,435
P.C. 1968-1333 d/July 17, 1968	Province of New Brunswick City of Saint John			
P.C. 1971-1165 d/June 15, 1971	North End Area .....	11,072,519	32,126	8,375,462
P.C. 1971-2555 d/Nov 11, 1971				
P.C. 1964-1429 d/Sept 11, 1964	Province of Quebec Quebec Housing Corporation .....	49,593,285	3,870,292	47,140,576
P.C. 1967-1656 d/Aug 30, 1967	Province of Ontario City of Hamilton North End Project .....	4,707,000	454,318	4,464,890
P.C. 1970-1391 d/Aug 5, 1970	Province of Ontario City of Hamilton (City Square Project) Lloyd Jackson Square .....	14,511,450	196,758	12,873,122
P.C. 1970-461 d/Mar 17, 1970	Province of Ontario City of Hamilton York Street Area .....	3,150,000	4,969	2,628,258
P.C. 1969-2009 d/Oct 21, 1969	Province of Ontario City of Kitchener Downtown Area .....	1,464,805	359,080	1,456,618
P.C. 1972-74 d/Jan 18, 1972	Province of Ontario City of London Block C. Area .....	4,028,175	18,483	3,384,384
P.C. 1974-1149 d/May 14, 1974				
P.C. 1968-1024 d/May 29, 1968	Province of Ontario City of Ottawa Lowertown East .....	15,444,325	849,378	13,551,152
P.C. 1967-1341 d/July 12, 1967	Province of Ontario City of Sault Ste-Marie Riverfront Area .....	1,576,995	23,893	1,288,352
P.C. 1974-1609 d/July 16, 1974				
P.C. 1969-1574 d/Aug 11, 1969	Province of Ontario City of Sault Ste-Marie International Bridge Plaza .....	3,320,696	221,600	3,281,536
P.C. 1974-2336 d/July 31, 1973	Province of Ontario City of Sudbury Borgia Area .....	9,430,099	26,058	9,299,487
P.C. 1967-395 d/Mar 2, 1967				
P.C. 1968-1330 d/July 17, 1968	Province of Ontario City of Thunder Bay Downtown Area .....	4,322,393	381,617	3,369,930
P.C. 1974-2534 d/Nov 19, 1974				
P.C. 1971-2748 d/Dec 14, 1971	Province of Ontario City of Toronto Trefann Court .....	3,168,350	47,672	594,484
P.C. 1972-1362 d/June 13, 1972				

**URBAN AFFAIRS—Concluded****CENTRAL MORTGAGE AND HOUSING CORPORATION—Concluded**

Authority	Agreement with	Contributions	Payments	To date
P.C. 1961-1408 d/Sept 28, 1961	Province of Manitoba			
P.C. 1967-1991 d/Oct 19, 1967	City of Winnipeg			
	Lord Selkirk Park .....	4,375,000	18,239	4,371,990
P.C. 1970-1502 d/Sept 9, 1970	Province of Manitoba			
	City of Winnipeg			
	Midland Railway Area			
	No. 2 .....	2,000,000	(17)	1,902,546
P.C. 1966-709 d/Apr 21, 1966	Province of Alberta			
P.C. 1970-1722 d/Oct 6, 1970	City of Calgary			
	Churchill Park			
	Scheme 1A-1B .....	14,216,389	206,952	6,405,463
P.C. 1964-1001 d/July 9, 1964	Province of British Columbia			
	City of Vancouver			
	Project 2 .....	3,000,000	11,407	2,721,592
P.C. 1971-2051 d/Sept 28, 1971	Province of British Columbia			
	City of Vancouver			
	Strathcona .....	2,465,000	189,097	1,964,142
P.C. 1966-2152 d/Nov 17, 1966	Province of British Columbia			
P.C. 1966-2288 d/Dec 9, 1966	City of Victoria			
	Rose-Blanchard			
	Project 1 .....	1,106,582	15,464	1,060,726
P.C. 1966-2462 d/Dec 29, 1966	Province of British Columbia			
	District of East Kootenay			
	Natal Area .....	1,046,105	80,550	1,033,749

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES

SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT  
YEAR ENDED MARCH 31, 1977

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>AGRICULTURE</b>				
Aid to Universities for expansion or enlargement to existing veterinary teaching facilities .....				
Contributions for Rabies .....				4
Contributions to 4 H Clubs .....	5 4	2 4	9 9	5 5
Crop Insurance .....	12 7 19	422 400 1,385	113 93 467	51 89 140
Crop Loss Assistance .....				
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto.....	11 3 <sup>(3)</sup>		2 3 <sup>(3)</sup>	2 1 <sup>(3)</sup>
Departmental total .....	28 14 19	424 404 1,385	124 105 467	58 95 144
<b>ENERGY, MINES AND RESOURCES</b>				
Aeromagnetic surveys.....	472 472	30		69
Alberta Iron (WEOC) Processing Program				
Peace River Iron Ore Program .....				
Assistance to Nova Scotia for home insulation loan program .....			15,000	
Assistance to Nova Scotia for oil substitution projects.....			15,000	
Assistance to Nova Scotia for industrial energy conservation projects .....			9,200	
Assistance to Nova Scotia for industrial energy conservation projects .....			9,200	
Assistance to Nova Scotia for industrial energy conservation projects .....			4,973	
Assistance to Nova Scotia for industrial energy conservation projects .....			4,973	
Assistance to Prince Edward Island for industrial energy conservation projects .....		1,592		
Assistance to Prince Edward Island for industrial energy conservation projects .....		1,592		
Assistance to Prince Edward Island for renewable energy resource development projects .....		3,000		
Assistance to Prince Edward Island for renewable energy resource development projects .....		3,000		
Bay of Fundy Tidal Power Study (MERP) .....			412 71 483	412 71 483
BC—Yukon—Northwest Territories—Boundary.....				
Evaluation of Saskatchewan Coal Resources.....				
Joint Alberta Canada special fund for energy and energy related research .....				
Manitoba non-renewable resource Evaluation .....				
Newfoundland mineral development program.....				
	438 1,255			



Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
	51					51			51
<b>242</b>	<b>1,451</b>					<b>1,693</b>			<b>1,693</b>
<i>1,065</i>	<i>2,879</i>					<i>3,944</i>			<i>3,944</i>
4	75	3	2			84			84
<b>10</b>	<b>77</b>	<b>2</b>	<b>1</b>			<b>90</b>			<b>90</b>
<i>115</i>	<i>631</i>	<i>9</i>	<i>13</i>	<i>1</i>		<i>773</i>			<i>773</i>
24	68	13	23	22	10	181			181
<b>21</b>	<b>68</b>	<b>15</b>	<b>22</b>	<b>19</b>	<b>10</b>	<b>177</b>			<b>177</b>
2,464	5,838	5,271	24,400	16,548	1,338	56,457			56,457
<b>2,008</b>	<b>5,672</b>	<b>4,418</b>	<b>19,739</b>	<b>14,794</b>	<b>1,056</b>	<b>48,276</b>			<b>48,276</b>
<i>12,967<sup>(2)</sup></i>	<i>19,917</i>	<i>22,901</i>	<i>69,408</i>	<i>49,582</i>	<i>4,894</i>	<i>181,680</i>			<i>181,680</i>
	102	2,539				2,641			2,641
<b>3</b>		<b>1,402</b>				<b>1,405</b>			<b>1,405</b>
<i>558</i>	<i>115</i>	<i>4,218</i>	<i>939</i>	<i>513</i>	<i>507</i>	<i>6,850</i>			<i>6,850</i>
16		54	17	5	7	114			114
		<b>12<sup>(3)</sup></b>	<b>15<sup>(3)</sup></b>	<b>10<sup>(3)</sup></b>	<b>21<sup>(3)</sup></b>	<b>65<sup>(3)</sup></b>			<b>65<sup>(3)</sup></b>
2,508	6,134	7,880	24,442	16,575	1,355	59,528			59,528
<b>2,284</b>	<b>7,268</b>	<b>5,849</b>	<b>19,777</b>	<b>14,823</b>	<b>1,087</b>	<b>51,706</b>			<b>51,706</b>
<i>14,705</i>	<i>23,542</i>	<i>27,128</i>	<i>70,360</i>	<i>50,096</i>	<i>5,401</i>	<i>193,247</i>			<i>193,247</i>
245					125	370	804		1,174
<b>235</b>					<b>152</b>	<b>859</b>	<b>360</b>		<b>1,219</b>
<i>3,113</i>	<i>863</i>	<i>673</i>	<i>479</i>	<i>164</i>	<i>879</i>	<i>6,742</i>	<i>1,164</i>		<i>7,906</i>
				42		42			42
				<b>129</b>		<b>129</b>			<b>129</b>
				<i>270</i>		<i>270</i>			<i>270</i>
						15,000			15,000
						<i>15,000</i>			<i>15,000</i>
						9,200			9,200
						<i>9,200</i>			<i>9,200</i>
						4,973			4,973
						<i>4,973</i>			<i>4,973</i>
						1,592			1,592
						<i>1,592</i>			<i>1,592</i>
						3,000			3,000
						<i>3,000</i>			<i>3,000</i>
						824			824
						<b>142</b>			<b>142</b>
						<i>966</i>			<i>966</i>
					42	42			42
					<b>41</b>	<b>41</b>			<b>41</b>
					<i>169</i>	<i>169</i>			<i>169</i>
			<b>90</b>			<b>90</b>			<b>90</b>
			<i>642</i>			<i>642</i>			<i>642</i>
				4,000		4,000			4,000
				<i>4,000</i>		<i>4,000</i>			<i>4,000</i>
		182				182			182
		<b>103</b>				<b>103</b>			<b>103</b>
		<i>291</i>				<i>291</i>			<i>291</i>
						<b>438</b>			<b>438</b>
						<i>1,255</i>			<i>1,255</i>

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES—*Continued*SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT  
YEAR ENDED MARCH 31, 1977—*Continued*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>ENERGY, MINES AND RESOURCES—<i>Concluded</i></b>				
Northern Saskatchewan mineral development program .....				
Saskatchewan heavy oils program .....				
Saskatchewan—Northwest Territories boundary Commission .....				
Saskatchewan program for the evaluation of high-ash lignite .....				
Uranium reconnaissance program .....				81
				<i>81</i>
Departmental total .....	<b>910</b>	<b>4,592</b>	<b>29,585</b>	<b>493</b>
	<i>1,727</i>	<i>4,622</i>	<i>29,656</i>	<i>71</i>
				<i>633</i>
<b>ENVIRONMENT</b>				
Alberta oil sands Environment Research Program .....				
Canada land inventory .....	<b>36</b>			
	<i>168</i>	<b>90</b>	<b>527</b>	<b>291</b>
Canada—Ontario shore damage study .....				
Churchill, Nelson basin study .....				
Delta Project Manitoba .....				
Flood Risk Mapping Agreement .....				88
				<i>88</i>
Forest Engineering Research Institute of Canada .....	<b>169</b>			
	<i>169</i>			
Fraser River Flood Control Agreement .....				
Hydrometric Agreements .....				
Industrial Development .....	<b>200</b>	<b>54</b>	<b>148</b>	<b>95</b>
	<b>440</b>	<b>62</b>	<b>309</b>	<b>217</b>
	<i>5,873</i>	<i>685</i>	<i>2,813</i>	<i>1,967</i>
James Bay environmental assessment .....				
Lac Seul Agreement .....				
Lake Winnipeg, Nelson and Churchill Rivers .....				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
			276			276			276
			272			272			272
			742			742			742
			200			200			200
			200			200			200
			8			8			8
			8			8			8
			35			35			35
	146	255	86		99	667			667
	50	225	82			357			357
	196	480	168		99	1,024			1,024
245	146	437	362	4,042	266	40,168	804		40,972
235	50	328	687	129	193	2,674	360		3,034
3,113	1,059	1,444	2,239	4,434	1,147	50,074	1,164		51,238
				622		622			622
				629		629			629
				1,251		1,251			1,251
4,874	3,098	5 3,055	2,500	1,668	35 5,068	76 21,339			76 21,339
	50					50			50
	141					141			141
	543					543			543
			533			533			533
		843	1,074			1,917			1,917
		463				463			463
		776				776			776
		1,589				1,589			1,589
1	50	44				183			183
1	50	44				183			183
1,000						1,000			1,000
587						756			756
1,587						1,756			1,756
					6,336	6,336			6,336
					4,368	4,368			4,368
					21,196	21,196			21,196
	471	203	179			853			853
	471	203	213	30		917			917
42	50	4			59	652			652
50	64				108	1,250			1,250
915	248	4			482	12,987			12,987
493						493			493
491						491			491
2,393						2,393			2,393
	15					15			15
	27					27			27
		76				76			76
		1,032				1,032			1,032

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES—Continued

SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT  
YEAR ENDED MARCH 31, 1977—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>ENVIRONMENT—Concluded</b>				
Montreal Area Flooding .....				
Crop depredation Agreement .....				
Okanagan Basin Implementation Agreement .....				
Prairie Provinces Water Board .....				
Preservation of Atlantic salmon in Saint John River .....				200
Prince Rupert environmental assessment .....				2,502
Qu'Appelle Valley Agreement .....				
Rivière des Roches Weir .....				
Solid Waste Disposal—CFB Petawawa and Pembroke Area .....				
Solid Waste Management—Benefits of Sanitary Landfill .....			10	
Solid Waste Management—Study for North Bay and Area .....			10	
Souris River study .....				
Southwestern Ontario Dyking .....				
St Lawrence Water Quality Study .....				
To study the Feasibility of Reclaiming Marketable Wastepaper .....				
Upper Thames and Metro Toronto .....				
Water quality Great Lakes and Lower Lakes .....				
Departmental total .....	200 645 6,210	54 62 775	158 309 3,350	383 217 4,848

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
514						514			514
225						225			225
739						739			739
		116	306	404		826			826
		225	330	445		1,000			1,000
		736	1,661	2,262		4,659			4,659
					71	71			71
					71	71			71
		24	24	24		72			72
		24	24	24		72			72
		83	83	83		249			249
						200			200
						2,502			2,502
					14	14			14
					120	120			120
			731			731			731
			1,000 <sup>(4)</sup>			1,000 <sup>(4)</sup>			1,000 <sup>(4)</sup>
			1,731			1,731			1,731
			50	912		962			962
			50	912		962			962
	21					21			21
	21					21			21
						10			10
						10			10
	4					4			4
	4					4			4
		102	74			176			176
		59	82	197		338			338
		161	156	197		514			514
	1,454					1,454			1,454
	2,377 <sup>(4)</sup>					2,377			2,377 <sup>(4)</sup>
	5,609					5,609			5,609
434						434			434
400						400			400
1,503						1,503			1,503
	13					13			13
	13					13			13
	6					6			6
	12,381					12,381			12,381
	1,660					1,660			1,660
	3,164					3,164			3,164
2,484	1,648	753	1,135	1,050	6,466	14,331			14,331
1,753	4,728	1,368	2,198	2,207	4,525	18,012			18,012
12,012	25,629	7,750	7,468	6,403	26,937	101,382			101,382



## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES—Continued

SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT  
YEAR ENDED MARCH 31, 1977—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
Agricultural Representative Agreement .....				
Canada—Ontario Rideau Trent Severn waterways .....				
Child care agreement .....				
Community development on and off reserve .....	4,500			
	<b>4,664</b>			
	15,652			
Development Services Wildlife Agreement .....				
Forest fire protection agreement .....				
Forestry operations .....				
Fredericton military compound .....				20
				<b>226</b>
				246
High level fixed highway bridge across Chambly canal .....				
Indian Policing Agreement .....				
Maintenance of Fort St James National Historic Park .....				
Maintenance of highway—Rocky Harbour to St Paul's .....	213			
	<b>218</b>			
	554			
Maintenance of province house National Historic Park .....		14		
		<b>11</b>		
		25		
Natural Resources Agreements .....				
Purchase of land .....	1,501			269
	<b>1,113</b>	<b>1,699</b>		
	3,338	1,699		747
Qu'Appelle Corridor Recreation and Tourism Planning .....				
Registered trapline fur agreement .....				
Resident's housing re-location Kouchibouguac National Park .....				<b>825</b>
				1,567
Roads on and to reserves .....				
Vocation and technical training .....				
Departmental total .....	6,214	14		289
	<b>5,995</b>	<b>1,710</b>		<b>1,051</b>
	19,544	1,724		2,560

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
			130			130			130
			130			130			130
	46					46			46
	46					46			46
		2,356	72			2,428		10	2,438
		150	62			212		10	222
		3,299	134			3,433		150	3,583
						4,500			4,500
						4,664			4,664
467	50	276				16,445			16,445
		398				398			398
		398				398			398
	56	25	85			166			166
	58					58			58
	544	25	85			654			654
		25				25			25
		15				15			15
		101				101			101
						20			20
						226			226
						246			246
163						163			163
487						487			487
650						650			650
	588					588			588
	250 <sup>(4)</sup>					250			250
	835					835			835
					786	786			786
					167 <sup>(4)</sup>	167			167
					1,181	1,181			1,181
						213			213
						218			218
						554			554
						14			14
						11			11
						25			25
	312					312			312
	200					200			200
	1,657					1,657			1,657
					541	2,311			2,311
					569	3,381			3,381
					1,894	7,678			7,678
			89			89			89
			89			89			89
		440				440			440
		220				220			220
		942				942			942
						825			825
						1,567			1,567
		410	111			521			521
		1,272	190			190			190
			899			2,171			2,171
	128					128			128
	762 <sup>(4)</sup>					762			762
163	956	3,654	487		1,327	13,104		10	13,114
487	682	385	252		736	11,298		10	11,308
1,117	3,894	6,313	1,337		3,075	39,564		150	39,714

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES—*Continued*SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT  
YEAR ENDED MARCH 31, 1977—*Continued*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>INDUSTRY, TRADE AND COMMERCE</b>				
Tourism .....	4 65 84	5 34 50	32 19 68	5 14 32
Departmental total .....	4 65 84	5 34 50	32 19 68	5 14 32
<b>JUSTICE</b>				
Federal-Provincial shared-cost programs .....	191 174 <sup>(4)</sup> 446	74 44 <sup>(4)</sup> 219	411 436 <sup>(4)</sup> 1,290	371 351 <sup>(4)</sup> 1,017
Departmental total .....	191 174 446	74 44 219	411 436 1,290	371 351 1,017
<b>MANPOWER AND IMMIGRATION</b>				
Agriculture manpower .....		118 118 328	94 97 357	81 70 230
Manpower Training Research .....		3 34 118		1 10 33
Departmental total .....		121 152 446	94 97 394	82 80 263
<b>NATIONAL DEFENCE</b>				
Contributions to provinces and municipalities for civil defence purposes .....	47 47 1,056	22 22 337	63 63 2,533	54 54 1,498
Departmental total .....	47 47 1,056	22 22 337	63 63 2,533	54 54 1,498
<b>NATIONAL HEALTH AND WELFARE</b>				
Health Care Program—				
Medical Care Act .....	24,148 19,034 129,606	5,178 4,104 23,690	35,593 28,277 190,585	29,746 23,532 133,815
Health Resources Fund Act .....	1,065 <sup>(5)</sup> 1,743 27,331		749 234 19,799	4,052 <sup>(5)</sup> 386 9,810
Training of health personnel .....	65 64 1,508	18 20 375	85 85 1,891	73 73 1,371
Hospital Insurance and Diagnostic Services Act .....	67,335 53,929 404,660	12,509 10,251 78,720	98,199 78,818 619,199	81,659 65,152 502,225
Income Security and Social Assistance Program—				
Blind persons allowances .....	120 147 5,140	24 29 933	207 227 8,681	15 133 7,679
Canada assistance plan .....	40,347 36,775 267,807	10,668 8,996 51,597	46,820 41,065 244,569	67,266 50,267 270,158
Unemployment assistance .....				
	46,093	3,190	14,884	12,211
Disabled persons allowances .....	4 4 6,458	2 2 3,036	33 42 15,323	24 514 16,013
Guaranteed income experimental projects				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
69	77	1,210	16	48	46	1,512	12	1	1,525
<b>81</b>	<b>109</b>	<b>327</b>	<b>34</b>	<b>19</b>	<b>89</b>	<b>791</b>	<b>12</b>	<b>12</b>	<b>803</b>
381	343	1,631	79	174	325	3,167	12	15	3,194
69	77	1,210	16	48	46	1,512	12	1	1,525
<b>81</b>	<b>109</b>	<b>327</b>	<b>34</b>	<b>19</b>	<b>89</b>	<b>791</b>	<b>12</b>	<b>12</b>	<b>803</b>
381	343	1,631	79	174	325	3,167	12	15	3,194
3,403	4,699	672	672	1,174	1,651	13,318	161	8	13,487
<b>3,169<sup>(4)</sup></b>	<b>4,602<sup>(4)</sup></b>	<b>649<sup>(4)</sup></b>	<b>617<sup>(4)</sup></b>	<b>1,132<sup>(4)</sup></b>	<b>1,617<sup>(4)</sup></b>	<b>12,791<sup>(4)</sup></b>	<b>85<sup>(4)</sup></b>	<b>8<sup>(4)</sup></b>	<b>12,884</b>
8,805	14,843	2,030	1,435	3,172	4,994	38,251	359	16	38,626
3,403	4,699	672	672	1,174	1,651	13,318	161	8	13,487
<b>3,169</b>	<b>4,602</b>	<b>649</b>	<b>617</b>	<b>1,132</b>	<b>1,617</b>	<b>12,791</b>	<b>85</b>	<b>8</b>	<b>12,884</b>
8,805	14,843	2,030	1,435	3,172	4,994	38,251	359	16	38,626
425	1,344	309	312	425	330	3,438			3,438
<b>376</b>	<b>1,507</b>	<b>319</b>	<b>297</b>	<b>444</b>	<b>234</b>	<b>3,462</b>			<b>3,462</b>
1,185	4,147	1,015	790	1,536	668	10,256			10,256
	26		1			31			31
	<b>105</b>		<b>9</b>			<b>158</b>			<b>158</b>
612	589	98	140	80		1,707			1,707
425	1,370	309	313	425	330	3,469			3,469
<b>376</b>	<b>1,612</b>	<b>319</b>	<b>306</b>	<b>444</b>	<b>234</b>	<b>3,620</b>			<b>3,620</b>
1,797	4,736	1,113	930	1,616	668	11,963			11,963
373	491	74	68	118	157	1,467	17	16	1,500
<b>379</b>	<b>494</b>	<b>75</b>	<b>69</b>	<b>117</b>	<b>157</b>	<b>1,477</b>	<b>23</b>		<b>1,500</b>
14,778	19,181	2,745	2,324	5,695	6,620	56,767	197	16	56,980
373	491	74	68	118	157	1,467	17	16	1,500
<b>379</b>	<b>494</b>	<b>75</b>	<b>69</b>	<b>117</b>	<b>157</b>	<b>1,477</b>	<b>23</b>		<b>1,500</b>
14,778	19,181	2,745	2,324	5,695	6,620	56,767	197	16	56,980
270,395	359,963	45,042	41,882	82,336	106,717	1,001,000	1,652	931	1,003,583
<b>215,650</b>	<b>287,661</b>	<b>35,702</b>	<b>32,092</b>	<b>61,363</b>	<b>86,368</b>	<b>793,783</b>	<b>1,277</b>	<b>696</b>	<b>795,756</b>
1,269,758	1,834,256	245,514	235,813	408,113	579,777	5,050,927	7,302	3,429	5,061,658
4,358 <sup>(5)</sup>	6,138 <sup>(5)</sup>	807	2,146		4,735	24,050			24,050
<b>12,524</b>	<b>2,998</b>	<b>285</b>	<b>1,208</b>	<b>578</b>	<b>44</b>	<b>20,000</b>			<b>20,000</b>
83,095	120,700	10,755	15,654	25,664	15,998	329,440	113		329,553
627	782	111	101	179	142	2,183	7		2,190
<b>621</b>	<b>829</b>	<b>109</b>	<b>103</b>	<b>162</b>	<b>186</b>	<b>2,252</b>			<b>2,252</b>
7,384 <sup>(6)</sup>	12,803	1,908	1,798	2,956	2,842	34,836	52	1	34,889
	1,019,924	124,396	109,448	219,612	290,226	2,023,308	4,840	2,327	2,030,475
	<b>855,739</b>	<b>104,205</b>	<b>88,618</b>	<b>194,999</b>	<b>252,272</b>	<b>1,703,983</b>	<b>3,573</b>	<b>1,625</b>	<b>1,709,181</b>
394,850 <sup>(7)</sup>	6,229,506	812,642	756,986	1,363,987	1,675,467	12,838,242	26,550	12,456	12,877,248
1CR <sup>(7)</sup>	4	23	12	74		478			478
<b>1CR<sup>(7)</sup></b>	<b>8</b>	<b>32</b>	<b>17</b>	<b>85</b>		<b>677</b>	<b>2</b>		<b>679</b>
17,864 <sup>(7)</sup>	13,603	3,948	3,239	4,768	5,733	71,588	391	51	72,030
2,052	408,665	53,131	63,512	107,152	184,701	984,314	4,259	792	989,365
	<b>377,860</b>	<b>47,121</b>	<b>42,009</b>	<b>91,016</b>	<b>185,387</b>	<b>880,496</b>	<b>4,720</b>	<b>988</b>	<b>886,204</b>
3,271 <sup>(8)</sup>	2,220,283	327,481	299,983	533,150	911,527	5,129,826	16,443	5,200	5,151,469
				8		8			8
				<b>15</b>		<b>15</b>	<b>1</b>		<b>16</b>
231,690 <sup>(7)</sup>	198,422	42,163	36,703	61,179	140,779	787,314	3,639	676	791,629
9CR <sup>(7)</sup>	18	30	7	401		510			510
<b>7CR<sup>(7)</sup></b>	<b>24</b>	<b>47</b>	<b>10</b>	<b>450</b>		<b>1,086</b>	<b>3</b>		<b>1,089</b>
70,028 <sup>(7)</sup>	60,600	8,384	6,008	13,286	15,356	214,492	197	26	214,715
						3,120			3,120
		<b>2,844</b>				<b>2,844</b>			<b>2,844</b>
		8,342				8,342			8,342

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES—*Continued*SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT  
YEAR ENDED MARCH 31, 1977—*Continued*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>NATIONAL HEALTH AND WELFARE—<i>Concluded</i></b>				
Nursing home care .....				
Old age assistance .....	4CR 23,689	3,850	25,001	27,382
Services to young offenders .....				271 248 745
Vocational rehabilitation of disabled persons .....	370 199 1,057	118 105 434	1,316 889 3,987	1,433 257 2,987
Welfare services plan—National welfare grants .....			3 92	3 135
Departmental total .....	133,450 111,882 913,382	28,517 23,507 166,502	183,002 149,640 1,144,011	184,539 140,565 984,531
<b>PUBLIC WORKS</b>				
Summary of program as detailed below .....				
Departmental total .....				
<b>REGIONAL ECONOMIC EXPANSION</b>				
Summary of programs as detailed below .....	47,666 52,406 199,927	34,153 32,832 135,339	35,165 25,373 166,307	40,211 42,752 189,135
Departmental total .....	47,666 52,406 199,927	34,153 32,832 135,339	35,165 25,373 166,307	40,211 42,752 189,135
<b>SCIENCE AND TECHNOLOGY</b>				
National Research Council of Canada <sup>(13)</sup>				
Scientific and technical information .....			111 92 940	83 69 690
Departmental total .....			111 92 940	83 69 690
<b>SECRETARY OF STATE</b>				
Bilingualism development .....	1,120 766 3,103	555 492 2,095	2,395 1,757 8,968	14,396 6,367 50,104
Citizenship and language instruction for immigrant .....			24 6 54	
Citizenship development				
Indian participation .....				2
Language texts for citizenship classes .....			1 5	
Post-secondary education payments .....	6,732 5,275 50,293	1,492 1,074 11,929	21,255 26,512 166,282	8,738 5,905 64,091
Departmental total .....	7,852 6,041 53,396	2,047 1,566 14,024	23,675 28,275 175,309	23,134 12,272 114,197



Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
	40,468 36,926 106,593	13,754 13,200 37,000		9,439 6,582 22,374		63,661 56,708 165,967			63,661 56,708 165,967
3CR 1CR 132,410	10CR 8CR 103,611	1CR 25,200	24,165	1CR 29,667	36,536	17CR 24CR 431,511			17CR 24CR 431,511
	15,526 16,719 44,519					15,797 16,967 45,264			15,797 16,967 45,264
	10,786 11,596 52,847	1,686 1,750 9,414	2,201 1,812 9,594	4,825 2,791 13,564	675 1,022 3,521	23,410 20,421 97,405	35 53 104	115 137 252	23,560 20,611 97,761
	24 24 1,277		3 85			27 30 2,098	4 5 248		31 35 2,431
277,419 228,786 2,210,350	1,862,288 1,590,376 10,999,020	242,100 205,294 1,532,756	219,312 165,869 1,390,028	424,026 358,040 2,478,884	587,196 525,279 3,387,788	4,141,849 3,499,238 25,207,252	10,797 9,634 55,039	4,165 3,446 22,176	4,156,811 3,512,318 25,284,467
	83 <sup>(9)</sup> 253 <sup>(9)</sup> 479 <sup>(9)</sup>	2 <sup>(10)</sup> 2,337 <sup>(10)</sup> 11,531 <sup>(10)</sup>				85 2,590 12,010			85 2,590 12,010
	83 253 479	2 2,337 11,531				85 2,590 12,010			85 2,590 12,010
55,631 61,624 373,977	16,980 22,797 95,325	19,562 18,709 103,804	17,068 12,802 58,008	7,758 6,168 41,360	7,034 5,113 27,970	281,228 <sup>(11)</sup> 280,576 <sup>(11)</sup> 1,391,152 <sup>(11)</sup>			281,228 <sup>(12)</sup> 280,576 <sup>(12)</sup> 1,391,152 <sup>(12)</sup>
55,631 61,624 373,977	16,980 22,797 95,325	19,562 18,709 103,804	17,068 12,802 58,008	7,758 6,168 41,360	7,034 5,113 27,970	281,228 280,576 1,391,152			281,228 280,576 1,391,152
	83 80 1,293		111 92 980	87 95 994	140 95 1,063	615 523 5,960			615 523 5,960
	83 80 1,293		111 92 980	87 95 994	140 95 1,063	615 523 5,960			615 523 5,960
93,745 58,666 362,650	39,787 35,288 176,273	3,335 2,468 12,830	1,170 1,050 5,614	3,398 1,826 10,417	2,920 2,817 11,149	162,821 111,497 643,203	41 113 158	72 145 270	162,934 111,755 643,631
544 156 1,418	2,178 712 7,117	141 8 207	4 34	441 248 770	598 1,130 1,134	3,930 1,130 10,736			3,930 1,130 10,736
26 68 43 253		277 3 6 27	131 2 22	157 44 25 108		591 193 158 1,164		60	651 193 158 1,164
335,642 240,859 1,643,592	189,859 203,557 1,357,784	19,477 18,211 158,318	14,966 12,429 139,307	39,003 42,814 448,724	11,536 14,441 137,952	648,700 534,993 4,178,272			648,700 534,993 4,178,272
429,999 299,724 2,007,939	231,899 203,557 1,541,887	22,956 20,693 171,659	16,142 13,479 145,108	42,886 44,913 460,176	15,054 17,258 150,271	815,644 647,778 4,833,966	41 113 158	72 145 330	815,757 648,036 4,834,454

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES—*Concluded*

## SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT

YEAR ENDED MARCH 31, 1977—*Concluded*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
TRANSPORT .....				
		25 <sup>(14)</sup> 25 <sup>(14)</sup>		
Departmental total .....		25 25		
URBAN AFFAIRS				
National Capital Commission .....				
Departmental total .....				
GRAND TOTAL .....	195,652 178,204 1,195,816	70,023 60,333 325,423	272,420 204,480 1,524,325	249,702 197,591 1,299,548

Year ended March 31 1977

Year ended March 31 1976

From inception (including 1977)

## Note:

- (1) Information from Inception (including 1977) not available.  
 (2) Includes \$6,825 from predecessor Experimental Crop Insurance Program.  
 (3) Programs under \$100,000 (1975-76).  
 (4) Amends reporting in the previous year's Public Accounts.  
 (5) In 1976-77 specific projects in the following provinces met the criteria for increased federal support because of regional or national significance.

	<u>Atlantic Portion</u>	<u>National Significance</u>
Newfoundland	336	635
New Brunswick	768	
Quebec		262
Ontario		82
Total	1,104	979

- (6) In respect to the fiscal years 1965-66 to 1971-72 inclusive, the Province of Quebec was reimbursed under the provision of the Established Programs (Interim Arrangements) Act.  
 (7) No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act,

the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details. See also Miscellaneous Payments by Provinces.

- (8) The contribution shown to Quebec is the amount paid for work activity under Part III of the Canada Assistance Plan which is not covered by the Established Programs (Interim Arrangement) Act.  
 (9) Maintenance Cost of Hawkesbury/Perley Bridge. Agreement that Federal Government pay 75% and Ontario Government pay 25%. Maintenance Cost of MacDonald/Cartier Bridge. Agreement that Federal Government pay 33½%, Ontario Government pay 33½%, and Quebec Government pay 33½%.  
 (10) Project Churchill—Cost sharing agreement with Province of Manitoba for construction administration services at Churchill, Manitoba.  
 (11) Includes programs in respect to Fund for Rural Economic Development (FRED), Agricultural and Rural Development Act (ARDA), Special areas infrastructure and Highways, General Development Agreements and federal-provincial research programs.  
 (12) Does not include an amount of \$6,548 for 1977, \$3,940 for 1976 and \$16,891 since inception not allocated by province.  
 (13) The information reported refers to payments by the National Research Council of Canada to the research councils of certain provinces for

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
		15,364 <sup>(15)</sup> <b>19,936</b> <sup>(15)</sup> 34,829 <sup>(15)</sup>	10,075 <sup>(15)</sup> <b>8,873</b> <sup>(15)</sup> 23,189 <sup>(15)</sup>	10,598 <sup>(15)</sup> <b>9,566</b> <sup>(15)</sup> 27,694 <sup>(15)</sup>	55,400 <sup>(15)</sup> <b>2,500</b> <sup>(15)</sup> 60,400 <sup>(15)</sup>	91,437 <b>31,900</b> 146,137			91,437 <b>31,900</b> 146,137
		15,364 <b>10,936</b> 34,829	10,075 <b>8,873</b> 23,189	10,598 <b>9,566</b> 27,694	55,400 <b>2,500</b> 60,400	91,437 <b>31,900</b> 146,137			91,437 <b>31,900</b> 146,137
4,690	1,440					6,130			6,130
<b>13,862</b>	<b>5,279</b>					<b>19,141</b>			<b>19,141</b>
45,066	14,146					59,212			59,212
4,690	1,440					6,130			6,130
<b>13,862</b>	<b>5,279</b>					<b>19,141</b>			<b>19,141</b>
45,066	14,146					59,212			59,212
777,409	2,128,294	314,973	290,203	508,787	676,422	5,483,885	11,832	4,272	5,499,989
<b>612,760</b>	<b>1,841,887</b>	<b>267,269</b>	<b>225,055</b>	<b>437,653</b>	<b>558,883</b>	<b>4,584,115</b>	<b>10,215</b>	<b>3,621</b>	<b>4,597,951</b>
4,694,040	12,745,377	1,904,733	1,703,485	3,080,698	3,676,659	32,150,104	56,929	22,703	32,229,736

- technical information and support services. In view of the fact that these payments have been included in reports on federal-provincial shared-cost programs, they have been included in this report. However, in the absence of a precise definition of a federal-provincial shared-cost program there is some doubt as to whether or not these payments should be classified as such or only as contracts for services.

(14) Contribution to the Corner Brook Harbour Development Study. Provincial/Municipal funds to cover balance of \$210,000.

(15) Contributions, in accordance with terms and conditions prescribed by the Governor-in-council to the provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province.
- Contributions, in accordance with terms and conditions prescribed by the Governor-in-council to the provinces of Canada, Alberta, Saskatchewan and Manitoba, to assist in upgrading the primary highway network.

Alberta .....	\$ 8,098	\$ 7,066	\$ 5,030	\$20,194
Saskatchewan .....	7,802	5,936	4,240	17,978
Manitoba .....	10,802	8,873	6,430	26,105
	<u>\$26,702</u>	<u>\$21,875</u>	<u>\$15,700</u>	<u>\$64,277</u>

Contributions, in accordance with terms and conditions prescribed by the Governor-in-council, to the Government of British Columbia Railway Company in the construction and operation of certain rail lines in accordance with the terms and conditions contained in an agreement with the Government of British Columbia.

British Columbia .....	<u>\$54,000</u>
------------------------	-----------------
- |                        |                 |                 |                 |                 |
|------------------------|-----------------|-----------------|-----------------|-----------------|
|                        | 1977            | 1976            | 1975            | From Inception  |
| British Columbia ..... | \$ 1,400        | \$ 2,500        | \$ 2,500        | \$ 6,400        |
| Alberta .....          | 2,500           | 2,500           | 2,500           | 7,500           |
| Saskatchewan .....     | 2,273           | 2,938           |                 | 5,211           |
| Manitoba .....         | 4,562           | 2,062           | 2,100           | 8,724           |
|                        | <u>\$10,735</u> | <u>\$10,000</u> | <u>\$ 7,100</u> | <u>\$27,835</u> |



# SECTION 35

## 1976-77 PUBLIC ACCOUNTS

### Further Details of Standard Object of Expenditures

(excluding Professional and Special Services,  
Construction and Acquisition of Land,  
Buildings and Equipment,  
Machinery and Equipment)

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## Salaries, Wages and Other Personnel Costs (1)

### JUSTICE

The following statement shows Judges' salary rates in effect from April 1, 1976:

	Annual salary rate
Chief Justice of Canada .....	\$ 65,000
Puise Judges (Supreme Court) .....	60,000
Chief Justice of Federal Court .....	55,000
Associate Chief Justices of Federal Court .....	55,000
Puise Judges (Federal Court) .....	50,000
Chief Justice, Superior Courts .....	55,000
Associate Chief Justice, Superior Courts .....	55,000
Puise Judges, Superior Courts .....	50,000
Chief Judges, County and District Courts .....	48,000
Judges, County and District Courts .....	43,000
Judges, Supreme Courts of Territories .....	50,000

### NATIONAL DEFENCE

#### DEFENCE SERVICES PROGRAM

#### GENERAL EXPENDITURES INCLUDED:

##### CIVIL SALARIES AND WAGES

Salaries and wages \$432,630,800, overtime \$7,824,000, casual (term) civilian employees \$44,139,000.

##### OTHER PERSONNEL

Premium pay, severance pay, and other payroll credits \$10,915,000, allowances to civilian staffs \$594,000, Government contribution to PSSA and PSSRB \$45,410,000.

##### PAY OF THE FORCES

Regular force personnel \$1,099,613,000, reserve force personnel on class "A" reserve service with the reserves \$22,908,000, reserve force personnel on class "B" reserve service with the reserves \$17,447,000, cadet instructors list officers, civilian instructors on class "A" reserve service \$3,733,000, cadet instructors list officers, civilian instructors and reserve force on class "B" service with cadets \$5,607,000.

##### OTHER PERSONNEL

Allowances and other benefits—Regular force personnel and reserve force personnel on class "A" reserve service with the reserves \$42,546,000, regular force personnel on terminal leave \$8,365,000, claims for education of dependants \$1,165,000, gratuities—Short service commission \$133,000, training bonuses to cadets \$532,000, claims for separation expense—Regular force personnel \$1,311,000, unemployment insurance—Employers share \$16,059,000, severance pay—Military personnel \$14,564,000.

##### GOVERNMENT CONTRIBUTION TO MILITARY PENSION FUNDS

Government's contribution to the Canadian Forces Superannuation Account \$114,245,909, government's contribution to the Canada pension plan and Quebec pension plan \$10,920,240, amortization of deferred charges less credits from additional interest—Canadian Forces Superannuation Account \$198,129,783, Regular Forces Death Benefit Account \$846,918, government's contribution to the Canadian Forces Supplementary Retirement Benefit Account \$7,067,188.

### PAY AND ALLOWANCES

The following rates of pay and allowances for the Canadian Forces were in effect as at March 31, 1977.

(Unless otherwise stated, the rates of pay quoted are monthly rates).

#### REGULAR FORCE AND RESERVE FORCE ON CLASS "C" RESERVE SERVICE

<i>General Officers</i>		Annual Range	
Rank		Minimum	Maximum
Lieutenant-General .....	\$ 35,500	\$ 47,500	
Major-General .....	31,500	41,500	
Brigadier-General .....	27,500	36,500	
<i>Medical Officers</i>		Annual Range	
Rank		Minimum	Maximum
Major-General .....	\$ 41,500	\$ 47,500	
Brigadier-General .....	40,000	45,700	
<i>Dental Officer</i>		Annual Range	
Rank		Minimum	Maximum
Brigadier-General .....	\$ 35,000	\$ 42,400	
<i>Legal Officers</i>		Annual Range	
Rank		Minimum	Maximum
Brigadier-General .....	\$ 35,100	\$ 41,900	
Colonel .....	29,600	38,800	
Lieutenant-Colonel .....	25,600	37,300	
Major .....	20,600	29,000	
Captain .....	13,100	25,500	

Rates for Allowances are effective October 1, 1976

#### SEPARATION EXPENSE

Separation Expense is paid to a member of the Regular Force and of the Reserve Force on Class "C" Reserve Service who is posted to a unit where single quarters, rations, or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense, or having been moved to his new place of duty at public expense, is subsequently moved in advance of the member on authority of the Chief of the Defence Staff, or are evacuated on authority of the Minister when emergency exists, or when rations and quarters are provided, in amounts up to \$350.00 for an officer, or up to \$305.00 for a man where he cannot be provided with rations and quarters, or when either quarters or rations are provided the amount of Separation Expense shall be reduced to such amounts as the Minister may determine, or when rations and quarters are provided the amounts are (a) \$37.50 when the officer or man is in receipt of Foreign Duty Allowance; or (b) \$64.50 in all other circumstances.

#### CLOTHING UPKEEP ALLOWANCE

An officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service shall be paid clothing upkeep allowance, except under specific conditions, to enable him to maintain his basic kit clothing. The rates authorized are \$10.85 a month for female members and \$7.25 a month for male members.

# Salaries, Wages and Other Personnel Costs (1)—Continued

## NATIONAL DEFENCE—Continued

### DEFENCE SERVICES PROGRAM—Continued

#### GENERAL EXPENDITURES INCLUDED:—Continued

#### EXCEPTIONAL HAZARD ALLOWANCE

An allowance of \$100.00 per incident is paid to an officer or man who, having been ordered to do so, carries out normal disposal procedures on a known or suspected improvised explosive device, or carries out normal disposal procedures on any other extremely hazardous explosives.

#### AIRCREW ALLOWANCE

(a) For the purposes of this article, "pilot" means an officer below the rank of colonel of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service who is qualified in the flying of aircraft to the standard prescribed in orders issued by the Chief of the Defence Staff. (b) Subject to any limitations prescribed by the Minister, an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service is, unless he is receiving Paratroop Allowance, Rescue Specialist Allowance, Casual Aircrew Allowance, Air Duty Allowance or Casual Air Duty Allowance entitled to Aircrew Allowance at the rate of \$100.00 a month if he is a pilot or qualified in the operation of aircraft or airborne equipment to the standard prescribed in orders issued by the Chief of the Defence Staff and is employed in a flying position designated by the Minister for the purposes of this article.

#### CASUAL AIRCREW ALLOWANCE

(a) For the purposes of this article, "day" means a calendar day. (b) Subject to (c) of this article and to any limitations prescribed by the Minister, an officer or man who is not entitled to Rescue Specialist Allowance, Aircrew Allowance, Air Duty Allowance or Casual Air Duty Allowance is, for each day during any part of which he performs duty in an airborne aircraft other than as a Paratrooper or Rescue Specialist or as a passenger, entitled to Casual Aircrew Allowance in the amount of \$9.00 if: (i) he is undergoing flying training to become a pilot; or (ii) the duty performed is of a kind designated by the Minister for the purposes of this article. (c) Unless the Minister otherwise directs, the total amount of Casual Aircrew Allowance payable in a calendar month to an officer or man shall not exceed \$100.00.

#### AIR DUTY ALLOWANCE

Subject to any limitations prescribed by the Minister, an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service is, unless he is receiving Paratroop Allowance, Rescue Specialist Allowance, Aircrew Allowance, Casual Aircrew Allowance or Casual Air Duty Allowance entitled to Air Duty Allowance at the rate of \$65.00 a month if he is qualified in the operation of airborne equipment and is employed in a flying position designated by the Minister for the purposes of this article.

#### CASUAL AIR DUTY ALLOWANCE

(a) For the purposes of this article, "day" means a calendar day. (b) Subject to (c) of this article and to any limitations prescribed by the Minister, an officer or man who is not entitled to Rescue Specialist Allowance, Aircrew Allowance, Casual Aircrew Allowance or Air Duty Allowance is, for each

day during any part of which he performs duty in an airborne aircraft other than as a paratrooper or Rescue Specialist or as a passenger, entitled to Casual Air Duty Allowance in the amount of \$6.00 if: (i) he is undergoing flying training to become qualified, other than as a pilot, in the operation of aircraft or airborne equipment; or (ii) the duty performed is of a kind other than one designated by the Minister. (c) Unless the Minister otherwise directs, the total amount of Casual Air Duty Allowance payable in a calendar month to an officer or man shall not exceed \$65.00.

#### FIELD OPERATIONS ALLOWANCES

(a) For the purposes of this article, "Field Operation" has the meaning prescribed in orders issued by the Chief of the Defence Staff. (b) Subject to any limitations prescribed by the Minister, an officer or man who is not receiving Foreign Duty Allowance is entitled, when he is on duty for a period of not less than twenty-four consecutive hours on a field operation away from the permanent facilities normally occupied by his base or other unit or element, to: (i) \$4.00 for each complete twenty-four hour period of that duty; and (ii) \$4.00 for any remaining period of that duty that is of six or more hours duration.

#### DIVING ALLOWANCE

(a) Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is entitled to Diving Allowance: (i) at the rate of \$200.00 a month if he is a clearance diving officer, clearance diver or diving instructor and is filling a designated position requiring diving duties; or (ii) at the rate of \$40.00 a month if he is filling a designated position requiring the specialty of ship's diver or shallow water diver. (b) A clearance diving officer, clearance diver or diving instructor who is filling a designated position requiring diving duties is, in addition to his entitlement under (a)(i) of this article entitled to an allowance of \$12.00 for each day during any part of which he dives below 200 feet in a submersible, except that the total amount of such daily allowance payable to an officer or man in a calendar month shall not exceed \$60.00. An officer or man who is qualified to the standards prescribed for a clearance diving officer, clearance diver, ship's diver or shallow water diver in orders issued by the Chief of the Defence Staff and is, entitled to an increment of \$15.00 for each complete 24 hour period and for any remaining period of more than 6 hours during which he is, pursuant to orders, participating in an experimental saturation dive or simulated experimental saturation dive and subsequent decompression.

#### CASUAL DIVING ALLOWANCE

(a) For the purpose of this article, "day" means a calendar day. (b) Subject to (c) of this article and to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Diving Allowance is, for each day during any part of which he is undergoing diving training or performs diving duties, entitled to Casual Diving Allowance in the amount of: (i) \$6.00 if the training undertaken or duty performed involves clearance diving; or (ii) \$4.00 if the training undertaken or duty performed involves ship's diving or shallow water diving. (c) The total amount of Casual Diving Allowance payable in a calendar month to an officer or man shall not exceed: (a) \$200.00 under (b)(i) of this article; or (b) \$40.00 under (b) (ii) of this article.



**Salaries, Wages and Other Personnel Costs (1)—Continued****NATIONAL DEFENCE—Continued****DEFENCE SERVICES PROGRAM—Continued****GENERAL EXPENDITURES INCLUDED:—Continued****FOREIGN DUTY ALLOWANCE**

This allowance is payable to members of the Canadian Forces serving outside Canada who are not entitled to Foreign Service Allowances. The monthly rate of Foreign Duty Allowance is \$50.00 plus an amount ranging between \$50.00 and \$150.00 dependent upon the Post Rating Level allocated by the Minister of National Defence.

**ALLOWANCES UNDER FOREIGN SERVICE ALLOWANCE REGULATIONS**

TB 711190 May 4, 1972, effective May 4, 1972, as amended by TB 731445 November 1, 1974, authorized payment of the following allowances to members of the Armed Forces posted for duty to a country outside Canada; foreign service allowance—based on the cost of living at the place of duty, the rank and marital status of serving member; rent allowance—reimbursement of rent paid in excess of the member's basic share to a maximum determined by his rank; education allowance—reimbursement of actual expenses for the primary or secondary school education of dependent children not over 21 years of age, to the maxima prescribed in the regulations, where adequate free educational facilities are not available; educational travelling allowance—to permit the child, if attending school at a location other than the member's place of duty, to visit his parents or vice versa once each year; dislocation allowance—payable to a member on posting to a place of duty outside Canada and the USA at the rate of \$325.00 if accompanied and \$175.00 if unaccompanied, and on return \$75.00 and \$25.00; post differential allowance—payable to a member serving at a place for which the Treasury Board has prescribed a post differential number at a rate ranging from \$33.33 to \$83.33 per month; clothing allowance based on salary, number of dependants, and length of time served at tropical post, payable to a member on posting to a non-tropical post.

**SUBMARINE ALLOWANCES**

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is entitled to Submarine Allowance at the rate prescribed for his rank and classification in: (a) Column "A" of the table to this article if he is qualified for duty in and (i) is posted to a submarine, (ii) is not posted to but is serving in a submarine; or (b) Column "B" of the table to this article when he is undergoing submarine training at sea; or (c) Column "C" of the table to this article when he is (i) undergoing a training course ashore of more than six months duration designated by, and under such conditions as may be prescribed by the Chief of the Defence Staff, if immediately prior to commencing that training course

he was receiving the allowance under (i) of paragraph (a) of this article, or (ii) filling an annotated position as designated in orders issued by the Chief of the Defence Staff.

**CASUAL SUBMARINE ALLOWANCE**

(a) For the purposes of this article, "day" means a calendar day. (b) Subject to (c) of this article and to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Submarine Allowance is, for each day during any part of which he performs duty in a submarine at sea, entitled to Casual Submarine Allowance in the amount of \$7.50. (c) The total amount of Casual Submarine Allowance payable in a calendar month of an officer or man shall not exceed (a) \$165.00; or (b) \$215.00, if he has 80 or more months of service in submarines or 10 or more years of service at sea, including service in submarines, as a member of the Canadian Forces.

**ISOLATION ALLOWANCE**

Isolation Allowance is paid to members of the Canadian Forces posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and, subject to a scaled classification assigned to the isolated post from time to time by the Treasury Board, could range monthly from \$42.00 to \$566.00 for accompanied personnel and from \$24.00 to \$333.00 a month for unaccompanied personnel.

**SEA DUTY ALLOWANCE**

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man posted to a ship other than a submarine, or posted to any comparable vessel of a force other than the Canadian Forces, is entitled to a Sea Duty Allowance in the amount of: (a) \$120.00 a month; or (b) \$170.00 a month if he has served 10 or more years on ships, submarines, or any comparable vessel of a force other than the Canadian Forces.

**CASUAL SEA DUTY ALLOWANCE**

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Submarine Allowance or Sea Duty Allowance is, for each day during any part of which he performs duty in a ship at sea, entitled to Casual Sea Duty Allowance in the amount of (a) \$6.00 for each complete 24 hour period of that duty; and (b) \$6.00 for any remaining period of that duty that is of six or more hours duration.

The total amount of Casual Sea Duty Allowance payable in a calendar month to an officer or man shall not exceed \$120.00, except that if he has served, as a member of the Canadian Forces, for 10 or more years on ships, submarines or in a seagoing position designated by the Minister; the total amount shall not exceed \$170.00.

**PARATROOP ALLOWANCE**

(a) Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is, while undergoing parachutist training or filling a position requiring parachute jumping, entitled to Paratroop Allowance at the rate of \$75.00 a month unless he is receiving Rescue Specialist Allowance, Aircrew Allowance or Air Duty Allowance. (b) An officer or man who is receiving Paratroop Allowance under (1)

Monthly Rates (in dollars)

Rank	Column "A" (Operational Rate)		Column "B" (Training Rate)		Column "C" (Annotated Rate)
	Rate "A"	Rate "B"	Rate "A"	Rate "B"	
Below Sergeant .....	250	300	165	215	85
Sergeant and Above ..	320	370	165	215	155

[illegible]

**Salaries, Wages and Other Personnel Costs (1)—Continued****NATIONAL DEFENCE—Continued****DEFENCE SERVICES PROGRAM—Continued****GENERAL EXPENDITURES INCLUDED:—Continued**

Rank	Pay Level	Incentive Pay Category	Trade Group		
			Standard	Specialist	Specialist 2
Chief Warrant Officer .....	8	Basic	1746	1746	1746
		1	1766	1766	1766
		2	1786	1786	1786
		3	1806	1806	1806
		4	1826	1826	1826
Master Warrant Officer .....	7	Basic	1563	1607	1645
		1	1581	1625	1663
		2	1599	1643	1681
		3	1617	1661	1699
		4	1635	1679	1717
Warrant Officer .....	6B	Basic	1396	1471	1536
		1	1411	1486	1551
		2	1426	1501	1566
		3	1441	1516	1581
		4	1456	1531	1596
Sergeant .....	6A	Basic	1233	1343	1433
		1	1248	1358	1448
		2	1263	1373	1463
		3	1278	1388	1478
		4	1293	1403	1493
Corporal .....	5B	Basic	1105	1191	1265
		1	1123	1215	1293
		2	1141	1239	1321
		3	1159	1263	1349
		4	1177	1287	1377
Corporal .....	5A	Basic	1070	1156	1230
		1	1088	1180	1258
		2	1106	1204	1286
		3	1124	1228	1314
		4	1142	1252	1342
Private .....	1				
		1	625		
		2	705		
		3	840		
Private .....	Recruit	Recruit	500		



**Salaries, Wages and Other Personnel Costs (1)—Continued**

**NATIONAL DEFENCE—Concluded**

**DEFENCE SERVICES PROGRAM—Concluded**

**GENERAL EXPENDITURES INCLUDED:—Concluded**

**RESERVE FORCE OTHER THAN CLASS "C"**

**RESERVE SERVICE**

(Rates of pay indicated are daily rates)

Rank	Speciality	Less Than 6 Hours	6 Hours or More
Lieutenant-General .....	Regular	44 50	102 00
Major-General .....	Regular	39 50	91 00
Brigadier-General .....	Regular	36 00	83 50
	Legal	41 50	93 00
Colonel .....	Regular	33 00	76 50
	Medical	41 00	93 00
	Dental	37 50	85 50
	Legal	36 50	84 00
Lieutenant-Colonel .....	Regular	28 50	65 50
	Medical	38 50	88 00
	Dental	34 50	79 00
	Legal	31 00	71 50
Major .....	Regular	24 50	55 50
	Medical	34 00	80 00
	Dental	30 50	70 00
	Legal	24 00	56 50
Captain .....	Regular	18 50	39 00
	Medical	25 00	56 50
	Dental	24 50	53 50
	Legal	18 50	38 00
Lieutenant (Commissioned from Ranks) .....		17 00	36 50
Lieutenant .....		14 00	32 00
2nd Lieutenant .....		10 50	23 00

Rank	Incentive Pay Category	Less Than 6 Hours	6 Hours or More
Chief Warrant Officer .....	Basic	18 50	39 00
Master Warrant Officer .....	Basic	15 50	35 50
Warrant Officer .....	Basic	14 50	32 00
Sergeant .....	Basic	13 00	28 75
Corporal A .....	Basic	10 25	23 00
	1	10 50	24 00
Corporal B .....	Basic	11 25	25 00
	1	11 75	26 50
Private .....	Recruit	8 25	18 25
	Basic	9 25	21 00

## Salaries, Wages and Other Personnel Costs (1)—Continued

## PARLIAMENT

## House of Commons

## SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS

Names	Parliamentary Secretary to:	Amount
		\$
Baker G	Minister of the Environment and Minister of State (Fisheries) April 1, 1976 to Sept 30, 1976 Minister of National Revenue Oct 1, 1976 to March 31, 1977 .....	5,300
Bégin M	Secretary of State for External Affairs April 1, 1976 to Sept 15, 1976 .....	2,414
Blais J J	President of the Privy Council April 1, 1976 to Sept 15, 1976 .....	2,414
Blaker R	Minister of Supply and Services Oct 1, 1976 to March 31, 1977 .....	2,650
Campagnolo I	Minister of Indian Affairs and Northern Development April 1, 1976 to Sept 15, 1976 .....	2,414
Campbell C	Secretary of State April 1, 1976 to Sept 30, 1976 .....	2,650
Cyr A	Minister of Public Works April 1, 1976 to March 31, 1977 .....	5,300
Dionne M	Minister of National Defence April 1, 1976 to March 31, 1977 .....	5,300
Dupras M	Minister of Energy, Mines and Resources Oct 1, 1976 to March 31, 1977 .....	2,650
Fleming J	Minister of Communications April 1, 1976 to Sept 30, 1976 Minister of Fisheries and the Environment Oct 1, 1976 to March 31, 1977 .....	5,300
Foster M	Minister of Energy, Mines and Resources April 1, 1976 to Sept 30, 1976 .....	2,650
Fox F	Minister of Justice and Attorney General of Canada April 1, 1976 to Sept 15, 1976 .....	2,414
Francis L	President of the Treasury Board April 1, 1976 to Sept 30, 1976 .....	2,650
Gauthier J R	Minister of Urban Affairs April 1, 1976 to March 31, 1977 .....	5,300
Goodale R	Minister of Transport April 1, 1976 to Sept 30, 1976 President of the Privy Council Oct 1, 1976 to March 31, 1977 .....	5,300
Guilbault J	Secretary of State Oct 1, 1976 to March 31, 1977 .....	2,650
Kaplan R	Minister of National Health and Welfare April 1, 1976 to Sept 30, 1976 Minister of Finance Oct 1, 1976 to March 31, 1977 .....	5,300
Lajoie C G	Minister of National Revenue April 1, 1976 to Sept 30, 1976 Minister of Consumer and Corporate Affairs Oct 1, 1976 to March 31, 1977 .....	5,300
Landers M J	Minister of Justice and Attorney General of Canada Oct 1, 1976 to March 31, 1977 .....	2,650

Leblanc F	Minister of Labour April 1, 1976 to Sept 30, 1976 Secretary of State for External Affairs Oct 1, 1976 to March 31, 1977 .....	5,300
Lee A	Minister of Consumer and Corporate Affairs April 1, 1976 to Sept 30, 1976 Solicitor General Oct 1, 1976 to March 31, 1977 .....	5,300
Lumley E	Minister of Regional Economic Expansion Oct 1, 1976 to March 31, 1977 .....	2,650
McIsaac C	Minister of Regional Economic Expansion April 1, 1976 to Sept 30, 1976 .....	2,650
McRae P	Postmaster General April 1, 1976 to Sept 30, 1976 Minister of National Health and Welfare Oct 1, 1976 to March 31, 1977 .....	5,300
Milne R	Minister of Communications Oct 1, 1976 to March 31, 1977 .....	2,650
Oliver J	Minister of Labour Oct 1, 1976 to March 31, 1977 .....	2,650
Pelletier I	Minister of Agriculture April 1, 1976 to March 31, 1977 .....	5,300
Penner K	Minister of State for Science and Technology April 1, 1976 to Sept 30, 1976 Minister of Indian Affairs and Northern Development Oct 1, 1976 to March 31, 1977 .....	5,300
Portelance A	Minister Manpower and Immigration April 1, 1976 to March 31, 1977 .....	5,300
Poulin H	Solicitor General April 1, 1976 to Sept 30, 1976 Minister of Industry, Trade and Commerce Oct 1, 1976 to March 31, 1977 .....	5,300
Railton V	Minister of Veterans Affairs April 1, 1976 to March 31, 1977 .....	5,300
Roy M	Minister of Industry, Trade and Commerce April 1, 1976 to Sept 30, 1976 Minister of Transport Oct 1, 1976 to March 31, 1977 .....	5,300
Smith W	Minister of Supply and Services April 1, 1976 to Sept 30, 1976 Postmaster General Oct 1, 1976 to March 31, 1977 .....	5,300
Trudel J L	Minister of Finance April 1, 1976 to Sept 30, 1976 President of the Treasury Board Oct 1, 1976 to March 31, 1977 .....	5,300
		\$139,506

## PRIVY COUNCIL

## ALLOWANCES TO FORMER PRIME MINISTERS:

## PAYMENT WAS MADE TO:

Mrs M E Pearson \$8,333

## SALARY AND MOTOR CAR ALLOWANCE:

## Prime Minister:

Rt Hon P E Trudeau \$35,300

## President of the Privy Council:

Hon M Sharp

April 1, 1976 to September 13, 1976, \$10,022

**Salaries, Wages and Other Personnel Costs (1)—Concluded****PRIVY COUNCIL—Concluded****SALARY AND MOTOR CAR ALLOWANCE—Concluded**

Hon A MacEachen  
September 14, 1976 to March 31, 1977, \$11,978

Leader of the Government in the Senate  
Hon R J Perrault \$22,000

**SALARIES OF MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE:**

Hon J P Guay  
November 3, 1976 to March 31, 1977, \$8,222

Hon R LeBlanc  
April 1, 1976 to September 14, 1976, \$ 9,111

Hon Campagnolo  
September 15, 1976 to March 31, 1977, \$10,889

Hon L S Marchand  
September 15, 1976 to March 31, 1977, \$10,889

**MOTOR CAR ALLOWANCES TO MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE:**

Hon J P Guay  
November 3, 1976 to March 31, 1977, \$ 822

Hon R LeBlanc  
April 1, 1976 to September 14, 1976, \$ 911

Hon I Campagnolo  
September 15, 1976 to March 31, 1977, \$1,089

Hon L S Marchand  
September 15, 1976 to March 31, 1977, \$1,089

**SOLICITOR GENERAL****Royal Canadian Mounted Police**

Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c.54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1977: 1 commissioner, 4 deputy commissioners, 15 assistant commissioners, 40 chief superintendents, 122 superintendents, 322 inspectors, 1 corps sergeant-major, 13 staff sergeants-major, 5 sergeants-major, 852 staff-sergeants, 1,471 sergeants, 2,750 corporals, 6,707 constables, 1,237 special constables and 1,424 civilian members.

The annual rates of pay for commissioned officers, under the rank of chief superintendent, as at March 31, 1977, under authority of TB / CT 742941 and 743935 were as follows: superintendent \$27,700 to \$29,700, inspector \$24,300 to \$26,400.

The annual rates of pay for other ranks as at March 31, 1977 were as follows: staff sergeant-major and sergeant-major \$22,620, staff-sergeant \$21,900 to \$22,500, sergeant \$20,200 to \$20,800, corporal \$18,500 to \$19,200, constable \$12,750 to \$17,625.

The Commissioner is authorized to engage special constables and civilian members under authority of the Royal Canadian Mounted Police Act.

TB 728152 authorized payment to each non-commissioned officer and constable a service pay of \$5 per month for each 5 year period of service.

Expenditures for allowances consisted of: plain clothes allowance at the rate of \$425 per annum \$1,467,278, kit upkeep allowance at the rate of \$6 per month \$595,534, foreign service allowance \$334,716, language allowance \$96,696 and isolated posts allowance \$1,452,822.

## Transportation and Communications (2)

## EXTERNAL AFFAIRS

## CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

## Expenditures by Conference and Meeting

Agence de Coopération culturelle et technique .....	23,029
Canada-Belgium Joint Commission .....	12,733
Commonwealth Education .....	19,927
Francophone Education Ministers .....	12,165
Francophone Ministers of Youth and Sports .....	13,783
Institut international de droit d'expression française .....	11,755
International Economic Cooperation .....	77,392
Law of the Sea .....	429,069
Multilateral Trade Negotiations .....	23,966
North Atlantic Treaty Organization .....	28,356
United Nations Economic and Social Council .....	20,222
United Nations Conference on Trade and Development .....	97,424
United Nations Educational, Scientific and Cultural Organization .....	59,519
United Nations General Assembly .....	220,256
United Nations Water Conference .....	62,978
Miscellaneous Conferences and Meetings .....	27,919
	<u>\$1,140,493</u>

Following is a list of the travel expenses for each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere:

	Travelling Expenses
	\$
Agence de Coopération culturelle et technique .....	22,821
Canadian International Development Agency	
Lalande G	
Rivard R	
External Affairs	
Dupuis J	
Fortin D'I	
Périard G	
Perron M	
Pillarella F	
Roquet C	
Provincial Governments	
Clare W	
Cloutier F	
Dufour A	
Gervais D	
Jolin P	
Jubinville M	
Laliberté G	
Martin N	
Non-Government Delegate	
Ladouceur P	
Canada-Belgium Joint Commission .....	12,733
External Affairs	
Asselin J	
Bissonnette A	
Mitchell G	
Montpetit J	
Plourde R	
Provincial Governments	
Comeau R A	
Dufour A	
Jubinville M	
Julé L	
Poirier B	
Schatz R	
Non-Government Delegate	
d'Auray G	

	Travelling Expenses
	\$
Commonwealth Education .....	19,767
Canadian International Development Agency	
MacKinnon A R	
External Affairs	
Hughes J D	
Marcoux S	
Secretary of State	
Millons J	
Provincial Governments	
Bergstrom L H	
Hanuschak Hon B	
MacLellan E	
Roebathan C	
Non-Government Delegates	
Brebner A	
Goble N	
Isabelle L	
Oliver M	
Stangl J C	
Francophone Education Ministers .....	11,669
External Affairs	
Périard G	
Provincial Governments	
Bradley L	
Hébert R	
Raymond G	
Saintonge A	
Francophone Ministers of Youth and Sports .....	13,512
Member of the House of Commons	
de Bané P	
Canadian International Development Agency	
Rivard R	
External Affairs	
Périard G	
Provincial Governments	
Auger J	
Beer C	
Bélanger Y	
Desrosiers G	
Jubinville M	
Lacasse C	
Laliberté G	
Ouellet J P	
Phaneuf P	
Toupin R E	
Institut International de droit d'expression française .....	11,755
Justice	
Chrétien F	
Provincial Governments	
Audet-Filion M	
Caron D	
Fortin D	
Lévesque G D	
Normand R	
Tellier J	
Non-Government Delegates	
Beaudoin J L	
Lamer Hon T	
International Economic Cooperation .....	68,185
Member of the House of Commons	
MacEachen Hon A J	
Canadian International Development Agency	
Perinbaum L	
Sinclair J	
Williams B M	
Energy, Mines and Resources	
Dupuy W	
Drolet J P	
Gillan M	
Hooper W	
Hopper R P	
Lemesurier K A	
McNabb G M	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
External Affairs	\$		\$
Bergbusch E		Courtemanche A	
Bernes T A		Culley D C	
Blid F		Desroches M C	
Blackburn R G		Drewbrook E	
Blouin L		Durocher M G	
Bujold M		Flack B	
Catley-Carlson M		Forest V	
Coleman J		Fortier B M	
Dudoit A		Fortin L	
Duinker D		Gardner E	
Dupuy M		Germain M	
Fulford D W		Gervais C	
Johnston E R		Herman L L	
MacLean R		Lamadeleine D	
Morres H		Lapointe P A	
Noiseux J		Mawhinney M	
Normandeau F		McNeely B	
Towe P M		Millerson H E	
Vigeant S		Morgan K	
Woolcombe S		Oldfield W	
Wright D		Pearsall J	
Finance		Phillips M B	
Doyle A M		Plamondon G I	
Hilton D		Rastoul J	
Kelly M		Reiskind J	
Industry Trade and Commerce		Rose D C	
Dymond W		Saint-Denis T	
Eastham P		Singer R	
Stewart E		Stewart R	
		Thivierge A	
Law of the Sea	255,709	Tinsley G	
Members of the House of Commons		Walsh J E	
Allard E		Warren G I	
Anderson H		Finance	
Basford Hon R		Blum A	
Harquail M		Indian and Northern Affairs	
LeBlanc Hon R		Anglin P	
Leggatt S		Bennion B	
MacEachen Hon A J		Justice	
Marchand Hon J		deMestral A C	
Marshall J		National Defence	
Munro D		Evans R A	
Canadian International Development Agency		Donaldson D R	
Primeau W		Chénier P	
Energy, Mines and Resources		Secretary of State	
Crosby D G		Fillion L	
Gauvin M		Transport	
Martin H L		MacGillivray R R	
Pasho D		Bélisle D	
Environment		Parsons R W	
Applebaum B		Provincial Governments	
Baynes E R		Bernard V	
Beckett J S		Chenard L	
Caskey J		Gilbert J	
Cooper E J		Kavanagh J W	
Kingham J D		Martin C	
Legault L H J		McMynn R C	
Needler A W H		Mohide T P	
Shepard M P		Non-Government Delegates	
Walsh M H		Campbell K M	
Young E B		Cashin R	
External Affairs		Clifton J	
Allen K		Condon K	
Auger R		Duncan R N	
Bacon D		Elliott C R	
Barber E S		Garcia J	
Barlow R W		Gordon M	
Beesley J A		Gray W	
Black D		Moulton C A	
Blackburn R		Nowe E	
Boggs M		Poyen J S	
Brannen E		Pyke D	
Brazeau C		Quinlan M	
Cameron J F		Spitz J N	
Chartrand G J R		Stevens H	
Chisholm D I		Thériault L K	
Clark L S		Williams G	
Cordier C		Yeung F	



## Transportation and Communications (2)—Continued

## EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
North Atlantic Treaty Organization .....	25,218	Canadian International Development Agency	
Members of the House of Commons		Rust K	
Jamieson Hon D		Shaw D	
MacEachen Hon A J		External Affairs	
External Affairs		Armstrong I	
Bacon T C		Beattie O	
Beckett W M		Bruce G F	
Burney D H		Dudoit A	
Dudoit A		Dupuy M	
Goldschlag K		Easson M	
Hamlin D C		Gamache A	
Hansen K K		Hatheway R G	
Hardy J E G		Larocque N	
Lishchynski P R		Montgomery W H	
Marshall C J		Mooney T L	
Matthews R		Pardy H G	
Mathewson A de W		Rau G	
McClean F R		Reimer G	
McNaughton D B		Robinson J M	
Menzies A R		Shortliffe G	
Riddell G G		Têtu B	
Rose J D L		Tremblay C	
Roy J S		Finance	
Roy M		Blum A	
Shortliffe G S		Martin R J	
National Defence		Industry, Trade and Commerce	
Dextraze J A		Dymond W A	
Namiesniowski C A		White B	
Skaalen L		Ministry of State for Science and Technology	
		Bradley V G	
Multilateral Trade Negotiations .....	23,916	United Nations Educational, Scientific and Cultural	
Finance		Organization .....	52,600
Calof H		Canadian International Development Agency	
Clark J P		Vinette A	
Doyle A M		External Affairs	
Loomer J		Beaulne Y	
MacPherson J A		Raletich-Rajicic M	
Martin R J		Robertson A W J	
Menzies A A		Wanner N	
Turner C M		Secretary of State	
Industry Trade and Commerce		Langford W	
Black D		Provincial Governments	
Dickenson L		Barbin G	
Donaghy J		Non-Government Delegates	
Elliott G		Baird N	
Fox J P		Bartlett D	
Mahoney E		Bayer M L	
Wright R		Cragg L H	
United Nations Economic and Social Council .....	17,478	Harrison J H	
External Affairs		Leblanc N	
Beaulne Y		Ogilvie F B	
Bruce G F		Savoie A	
Ferguson I		United Nations General Assembly .....	172,699
Kinsman J K B		Members of the Senate	
Larocque N		Austin Hon J	
Livermore J D		Barrow I	
Massip I		Phillips O H	
Moher M J		Members of the House of Commons	
Rae S F		Alexander L	
Robertson A W J		Appolloni V	
Thibault P J		Bégin M	
Tyerman G		Breau H	
Wilder J		Brewin A F	
Finance		Bussièrès P	
Hunter B		Caccia C	
United Nations Conference on Trade and Development .....	72,777	Caron Y	
Members of the House of Commons		Coates R C	
MacEachen Hon A J		Collenette D	
McKenzie D		Condon L	
Nystrom L		Gendron R	
Rondeau G		Hamilton F	
Stollery P		Hogan A	
Agriculture		Jamieson Hon D	
Smith-Wright C		Johnston H	

## Transportation and Communications (2)—Continued

## EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Lachance C A		Gallagher R	
Lapointe C		Harper G	
Leblanc F		Toogood J	
Malone A			
MacGuigan M		United Nations Water Conference .....	56,290
Philbrook F		Member of the Senate	
Pinar Y		Perrault Hon R	
Prud'homme M		Member of the House of Commons	
Roche D J		Gauthier J R	
Robinson K		Agriculture	
Roy J		MacKay C V	
Skoreyko W		Canadian International Development Agency	
Smith C		Smith H	
Stanbury Hon R D		External Affairs	
External Affairs		Belliveau R	
Abols P		Bissonnet A P	
Anderson R		Chevassu P H	
Anshan M S		Howe A	
Baillargeon C		Larocque N	
Barton W H		Svoboda C V	
Birch L R		Fisheries and Environment	
Bissonnette P A		Bruce J P	
Breton G		Seaborn J B	
Bruce G		Health and Welfare	
Copithorne M		Hickman J R	
Côté J		Provincial Governments	
Daigle L		Bailey R	
Deacon P		Barnes B	
Dickson B		Byers Hon N	
Dolgin M		Clements Hon G	
Drewbrook E		Downey C	
Ferguson I		Dubé Hon F	
Francis J		Green Hon S	
Fraser J M		Hendler M	
Gaudreau J		Jeans D	
Gervais C		Kerr Hon G	
Gignac J		Léger Hon M	
Gillies J B		Mills G	
Glasgow R		Mitchell G	
Hahn P		Pagé Y	
Jaszewski K		Roy P	
Jay H		Sharpe K	
Kinsman J		Simmons G	
Leblanc C		Vass S	
Lefort M		Non-Government Delegates	
Lipman T		Latham K V	
Livermore J D		Player R	
Lundy C		Whiteley H R	
McGovern M			
McLaughlin J		Miscellaneous Conferences and Meetings .....	19,811
McNulty J		Member of the House of Commons	
Ménard A		MacEachen Hon A J	
Morgan K		Environment	
O'Connor T P		Collins A E	
Pearson G A H		External Affairs	
Rice B		Beesley J A	
Robertson A W J		Bissonnette P A	
Roussin M		Blanchette A E	
Saint-Denis T		Careau M	
Saretsky J		Fraser D R T	
Simard J		Gauthier M	
Stanford J S		Haffey N	
Storms T H		Johnstone B V	
Svoboda C V		Laverdure C	
Tierney T J		MacLean R S	
Wang E B		Moore V C	
Weynerowski W		Rivard R	
Finance		Shortliffe G S	
Ellingson L E		Finance	
Fiori P		MacPherson J A	
Hilton D		Industry, Trade and Commerce	
Hunter W B		Halliday A L	
Labour		National Research Council	
Gelber S		Keys J D	
National Defence		Privy Council	
Donaldson D R		Teschke W R	

## Transportation and Communications (2)—Continued

## EXTERNAL AFFAIRS—Concluded

	Travelling Expenses		Travelling Expenses
	\$		\$
Secretary of State		Navy Mission From Peru May, 1976 .....	5,024
Lachapelle R J		Government Delegate	
Provincial Governments		Sotvedt J D	
Arpin R		Non-Government Delegates	
Fleming J R		Arias C	
MacLeod G E M		Miriscal D	
Paliwoda R		Petrozzi E	
Raymond G			
Non-Government Delegate		E N I Petroleum Mission October 16-23, 1976 .....	3,869
Vogel G N		Government Delegate	
		Thompson G	
		Non-Government Delegates	
		Marconi S	
		Narcisi C	
		Terenziani D	

## INDUSTRY, TRADE AND COMMERCE

## TRADE—INDUSTRIAL PROGRAM

Following is a list of travelling expenses of each trade mission with the names of delegates and personnel who attended. It should be noted that the non-government delegates served without remuneration.

	Travelling Expenses		Travelling Expenses
	\$		\$
Airport Equipment and Services Mission to South America September 28—October 13, 1976 .....	28,677	Fisheries Development Mission from Thailand September 5-19, 1976 .....	8,526
Government Delegates		Government Delegates	
Ford L V		Blake A E	
Gervais M		Macwaters A	
Keys G		Wright G A H	
Lemke M		Non-Government Delegates	
Williamson W R		Menasaveta D	
Non-Government Delegates		Ruamragsa S	
Beck S		Siramai T	
Bentley K G			
Dostie P		Fisheries Mission to Japan February 5-18, 1977 .....	9,735
Elmer D		Government Delegates	
East T W		Ishiguro S	
Pinks J R		Moss P	
Rigby P		Non-Government Delegates	
Rivard P A		Goble N J	
Shine A		Henriksen K	
Stade M		Hillyard J W	
		Moores A D	
		O'Brien A	
		Razzell W E	
		Turnbull P R	
Buyers Mission from Japan to Toronto Jewellery Show June 23—July 1, 1976 .....	18,977	Auto Parts Mission from Japan September 17—October 1, 1976 ..	13,601
Government Delegate		Government Delegate	
Filshie M		O'Callaghan R	
Non-Government Delegates		Non-Government Delegates	
Anzai K		Ito Y	
Hirota A		Kitano Y	
Iidaka K		Kobayaski M	
Kaito F		Ogawa H	
Miyake I		Sekine H	
Muguchi M		Tsuboi N	
Oyama T		Uchiyama R	
Takagi K			
Tani H		Buyers to the International Interior Design Show, Toronto	
Toyama H		November 2-4, 1976 .....	34,470
		Government Delegates	
Sporting Goods Mission from Japan January 28—February 3, 1977 .....	12,156	Lancaster J E	
Government Delegate		McConnell D	
McGuinness P J		Mearns A	
Non-Government Delegates		Passov R	
Izumida H		Non-Government Delegates	
Kataoka N		Allen D	
Kobayaski H		Anderson B	
Murakawa H		Andrew J	
Osakada M		Barbush M and Associate	
Sasaki M		Becker L	
		Berit F	
		Berman M	
		Best R	
		Blake B	
		Blasius B	
		Boeyink K	
		Bucchieri S J	
		Burling R	
		Carter T	
		Cepka C & wife	
		Charles R	

Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE—INDUSTRIAL PROGRAM—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Daroff K		Phillips J	
Davis R		Pierce R	
Davis W		Porter L	
Dengler L		Pulgram W L	
Dillon R		Purcell D	
Doerfman L		Reigstad T	
Donn S		Repko J	
Druckman M		Roberts G & wife	
Dzielski E		Roberts J	
Engles B		Rosen D	
Englander W		Salem A	
Euster L		Satriale A	
Fickett E H		Sbaugh M	
Fisher W		Sklaroff W	
Fleischmann S G		Stricker U	
Forester A		Truelove H	
Foster F		Tye M	
Fox D		Vanderbilt J	
Franz S & wife		Wheeler G	
Galus C & wife		Wier T	
Giagnacova D		Wife G	
Glazer W		Wishman G	
Goodrich T		Young J	
Gross J		Zausmer G	
Halloran J		Zemple L	
Hamilton C B		Zettle C	
Hanson C		Zrinscak F	
Harbin D			
Harden C			
Hardwick G		Geophysical Mission to the Peoples Republic of China October	
Harvard E		1-24, 1977 .....	14,722
Hawver J F		Government Delegates	
Hayes D		Duval J R	
Hecht D		Hood P J	
Heigh T		Kiely J A	
Higgenbotham S		Non-Government Delegates	
Hoag H		Crone D	
Hostager R		McNeill J D	
Howard L		Seigel H O	
Howell J		Varre T J	
Itkin L			
Kaplan L		Buyers to Solo Export Winter Footwear Show, Montreal January	
Katz V		19-20, 1977 .....	38,838
Kimmel I		Government Delegates	
Klocke F & wife		Desmarais C	
Kramer G		Folley G	
Lachmann B		Kelso E	
Lambert M		Non-Government Delegates	
Lapp P		Ackerman T	
Larsen J		Bakken V	
Leders I		Barchetti K	
Ledoux K		Bennett D	
Lerman W		Bessett D	
Lesniak K		Bollinger G	
Liston R		Brier K	
Machemer G		Brooke	
Madsen S		Bumgarner P	
Mandy D		Chernehan J F	
Mayers R		Colaluca Q	
McConnell D		Colantino J	
Mikolay D J		Cole J	
Montanari R		Damesheic G	
Mueller D		Dameshek G	
Mueller K P		Diede D	
Murphy M J & wife		Downs M	
Myers J		Edelstein	
Newman J		Elder S	
O'Keefe M		Erwin D	
Overlin A		Fels A	
Panageas M		Fosse L	
Pascucci M		Foster A	
Passov R		Framm S	
Peterson M		Freed B	
Phillips N		Friedman J	
		Geiss L	

## Transportation and Communications (2)—Continued

## INDUSTRY, TRADE AND COMMERCE—Continued

## TRADE—INDUSTRIAL PROGRAM—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Gerton M		Slaton C	
Gold D		Slomoff J	
Goldblatt L		Smart J	
Golden B		Spencer G	
Golden C		St. Clair C	
Golden M		Stewart C	
Goldfarb D		Stone F	
Goodspeed R F		Stricker B	
Gordon B		Summer I	
Green J		Turanski E	
Handelman S		Valencia O	
Hill P		Vinton M	
Holbrook R		Weibel M	
Hollon T		Wellehan J	
Jacobsen S		Wells R	
James E		Wells D	
Jones J		Witkousky M	
Jubelirer H		Zerman S	
Juberlirer P L		Zitter R	
Katunick S			
Kelley L		Pulp and Paper Mission to Japan October 8-16, 1976 .....	4,574
Kolb R		Government Delegate	
Krebs B		Roy D T	
LaFleur L R		Non-Government Delegates	
Lasknowski T		Gendron P R	
Lechner E		Goring D A	
Limoge R		Ross R A	
Mann B			
Mann W C		Housing Components Mission to the Middle East March 2-24, 1976 .....	10,983
Marran F L		Government Delegate	
Mast H		Mott D	
McNamara R E		Non-Government Delegates	
Miller A		Bortolus B	
Miller A		Del Medico E	
Miller M		Doyle W	
Miller R		Gaspar J	
Moss M		Lo T	
Muntz N		Muzzo M	
Murdough D		Rodger J A	
Murray P		Shipp H	
Napolitano J			
Neri J		Agricultural Machinery Mission from Sudan March 20—April 1, 1977 .....	11,889
O'Brian C		Government Delegates	
Palermo J		Chandler W H	
Pardue B		Green G W	
Parker N		Hamilton D G	
Parsons B		Moffatt D R	
Passey V		Ward R	
Poulos D		Non-Government Delegates	
Pressman A S		Awad El Karim E	
Puite T		Beileil O	
Rall L		El Amin M	
Riggelman M		El Tayeb A R	
Rogers B			
Rosen M		Senior Level Businessmen's Mission to European Economic Council February/March, 1977 .....	19,376
Rosenberg H		Government Delegates	
Rubenstein M		Filshie M	
Rubenstein M		Guérin A M	
Russell G		Lane A W A	
Salzano J		Non-Government Delegates	
Sanders J D		Corrigan H	
Santoro L A		Côté J Y	
Scharf R		Curry S	
Scharring M		Drouin M	
Schiro A		Faulkner R S	
Schiro L		Hockin A B	
Schrader H		Kearns F R	
Sebastian R M		McCutcheon J A	
Sébastien R		Pierce R L	
Serendo L		Prentice J G	
Sherman R I		Reid I J	
Siegel M		Wtlauffer J J	
Simpson A P			
Singer P K			



Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE—INDUSTRIAL PROGRAM—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Incoming Mobile Airport Equipment Mission from the U S			
March 1977.....	8,398	Badacev A	
Government Delegates		Bjorkman O	
Debanné G		Brandweiner J	
Foley G		Burningham J K	
Gieysztor J		Champliss G A	
Non-Government Delegates		Dommer O	
Bertholf N A		Gruschel V	
Brenton D B		Horvath S	
Bromschwig H J		Jobin J P	
Brough A		Kelemen L	
Carr J		Kirkensgaard P	
Childs A H		Kos S	
Cohan S A		Kouabena B	
Dalton R		Krijgman H W	
Deluca F		Kyncl M	
Durham H		Lalevic S	
Dykins J		Maric P	
Goodwin M		Moadell M	
Grossel A		Mcheballi M	
Guindon G		Mokabery A	
Holsher R F		Piron V	
Huxtable W G		Plattner C	
Jacquart D R		Pradhan R D	
Johnson C		Thania D	
Kroner R W		Tournavitis D	
Matheson W K		Van Roost W	
Mourges P D		Verseef J	
Munroe L		Wiggins B	
Post W		Mission from Latin America to Canadian Construction Associa-	
Powers H		tion Seminar Jamaica January 10-15, 1977 .....	2,641
Putka A		Non-Government Delegates	
Ross R M		Chin M	
Ruggles B		Daes O S	
Schwartz F		Daurmen G	
Trainer R J		Patterson P J	
Tyler M		Valdivieso J S	
Vavra F		Watmington T	
Vipond L			
Warren G		Jet Stol Technology Mission from Japan March 28-29, 1977 .....	851
Whiting J		Government Delegates	
Wuerth M R		Church P B	
		Halkett A M	
Oil and Gas Field Equipment Symposium in Venezuela February		Kondo M	
28—March 8, 1977 .....	36,719	Non-Government Delegates	
Government Delegates		Azuma A	
Axford D		Hiraki T	
Bernier A		Honda Y	
Charles M A		Inumares N	
Elliot J A		Kaneta Y	
Janigan D J		Takai S	
Kalish N A			
Leduc L		Marine Dealers Mission from U S to Toronto Boat Show, January	
Matthews W		13-23, 1977 .....	5,761
McGregor R K		Government Delegates	
Perrault M E M		Jessop G	
Shelly E C H		Laberge F	
Vandenhoff M		Lark J	
Vasques J L		McCaillon K	
Non-Government Delegates		Quigley J	
Bell R A		Russell D	
Jaycock S D		Non-Government Delegates	
Mason A		Barboza E	
McCullum J B		Bradbury N	
Redford D		Chaisson W P	
Rustin A		Connell R	
Smith J A		Connorsman P	
Tanner W T		Cree W	
Van der Lee A H		Cross G	
		Culley J	
Mobile Airport Equipment from Europe March 1977 .....	53,602	Culver J	
Government Delegate		Danielewicz J	
Foley G		Davidson R	
Non-Government Delegates		Denay R A	
Abasse D		Dickerson	

## Transportation and Communications (2)—Continued

## INDUSTRY, TRADE AND COMMERCE—Continued

## TRADE—INDUSTRIAL PROGRAM—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Dunlap R M		Finnish Industrial Co-operation Mission to Canada September 15-25, 1976 .....	3,142
Fidler J		Government Delegates	
Fleming C J		Barnes J	
Fleming J		Emery J	
Fraunhein J		Miller R T	
Gibbons B		Poirier O	
Hainen J		Power J	
Haller C		Non-Government Delegates	
Hannay R		Ahluist K	
Hansen G		Aho E	
Harvey T		Astrom J B	
Hughes R		Berner E S	
Hunt W		Colliander L	
Kwaitkowski C		Eklund R	
Lane J		Elomaa E	
Langheir D		Erikson H	
Laster L		Hamalainen P	
Lengsfeld J		Hintikka T	
Mahle K		Karkkainen P A O	
McLaughlin J		Kilpinen M	
Murray T		Klinge P V	
Nickerson D		Lindstrom H	
Norman J		Matikainen P	
Piku F		Raiha U	
Prelovish W & wife		Raikkonen D	
Rivers J		Railio E	
Robbins D		Rantanen P	
Rodland F		Rissa A	
Rymill L		Rissanen I	
Sager M & wife		Seppola S	
Sittell B		Strandell O	
Slaven J B		Sundholm T	
Smith B		Yla-Rautio R	
Smith L		Ylinen J	
Wells C		Educational Technology Mission to Cairo, Egypt November 4-10, 1977 .....	6,464
White D & wife		Government Delegate	
Wood J		Rolland P A	
Italian Industrial Cooperation Mission to Canada November 29—December 9, 1976 .....	4,686	Non-Government Delegates	
Government Delegates		Beaulieu J	
Barnes J		Dorward F	
Beadle J		Halstead B	
Oakley B H E		Hayward J	
Steingarten E		Llewellyn P	
Non-Government Delegates		Leather/Canada Show, Montreal March 1977 .....	45,573
Alzetta A		Government Delegate	
Barbera U		Kelso E	
Barbini R		Non-Government Delegates	
Bugo F		Alberts A	
Colangelo N		Allen L	
Franceschetti A		Alleva J	
Galli L M		Alley A	
Marchetti S		Amato K	
Muzi O R		Armor T	
Potenza I		Asmis E	
Quaglia P		Axelford P	
Silvestri U		Baker I	
Simeone F		Baker M	
Zanibon P		Baker Marvin	
Tobacco Mission to Japan November 11-24, 1976 .....	4,470	Balbos H	
Government Delegates		Banks E	
Marks F		Barnes	
Miller R T		Bart E	
Electrification Project Mission to Saudi Arabia January 13-23, 1977 .....	2,605	Benjamin A	
Government Delegates		Bennett L	
Keys G T		Benson S	
Taylor H G		Berman L	
Non-Government Delegate		Bisbe B	
Rever K		Block J	
		Blumenthal E	
		Blummer D	

## Transportation and Communications (2)—Continued

## INDUSTRY, TRADE AND COMMERCE—Continued

## TRADE—INDUSTRIAL PROGRAM—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Bohn G		Kershner K	
Boon S		Kirchner C	
Bopp G		Kirchner N	
Bosnak		Klabanoff M	
Brandt W		Klein S	
Brennan J		Knight S	
Brody D		Knutz P	
Brody D		Koman A	
Brown C		Kosmonas B & wife	
Brown H		Krichevsky A	
Burfiend B		Krichevsky H	
Carter D		Kruger J	
Cash N		Kubly M	
Chalfant R		Kullberg C	
Coker J		Kutz D	
Cook D		Lange H	
Cotter M		Landau I	
Coulter L		Lehman M	
Coverdell D		Lentzner A	
Crocket J		Lentzner G	
Crystal R		Leous R	
Curry B		Levine M	
Davey C		Levine Z	
David J		Levy H	
De Aloici P		Lisman T	
Dewolf H		Luniano T	
Dimattia D		Lynn T E	
Doyle S		Lynn T E	
Drucker E		Lyons G	
Duffy T		Man E	
Dunn M		Mandor W	
Eisemin R		Manz T	
Ellingson S		Maringer G	
Epstein J		Mazioski W	
Fades J		McGeary R	
Feder H		McGuire J	
Feindberg M		Melet M	
Feldman M		Meltzer R	
Fisher T		Menaker L	
Fones D		Mendleson G	
Franklin I & wife		Meyer B	
Fredbloom J		Middlekamp J	
Fry E		Mikulski C	
Fulton D & wife		Mitrani S	
Galante A		Morrison B	
Ganey E		Munafo T	
Glick H		Nelson M	
Gordon M		Neville P	
Goshie S		Newman S	
Grayson J		Norotsky G	
Grossman H		Norton C	
Gustafson W		O'Keefe V	
Hakim P		O'Neil R	
Hanlon M		Osborne R	
Harriss C		Ostroff C A	
Hatter H		Ottomano M	
Haughland D		Parkus M & wife	
Hines K		Patch M	
Hinkle R		Pawlik R	
Hirsh H		Perry A	
Hoctier B		Pershes J	
Hoffman M		Peters M	
Hollander S		Phillips B	
Holmberg E		Pitts A	
Horowitz		Pofsky L	
Hosler D		Pollack J	
Jang M		Potter F H	
Kahn H		Potter L	
Kalb L		Pratico M	
Kantor B		Ramer H	
Kantrawitz B		Ray T	
Kardi S		Reynolds K	
Kaufenberg R		Rhodes J	
Keane S		Rhodes J	

## Transportation and Communications (2)—Continued

## INDUSTRY, TRADE AND COMMERCE—Continued

## TRADE—INDUSTRIAL PROGRAM—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Rock H		Gioacchino P D	
Rogers I		Nolan C	
Rosenberg J		Olson A S	
Rosenthal L		Oneshuck W J	
Roth H		Simard M	
Russo P		Simpkins A	
Santorio D			
Segbers J		Dairy Cattle Mission from Brazil November 14-21, 1976 .....	970
Seltzer A		Government Delegate	
Shafer A		McFarlane K	
Simko M		Non-Government Delegates	
Smith W		Butierrez E	
Smithson R		Sander P	
Spragus L			
Solzman M		Beef Cattle Mission from Brazil November 25—December 6, 1976 .....	8,042
Soodek N		Government Delegate	
Stahl A		Merkley C	
Stahnke A		Non-Government Delegates	
Stanhane A		Costa J C	
Steiner E		Ferndez R W	
Stone L		Filho A M B	
Strolick D		Freitas C	
Stuark N		Goncalves B V	
Sutley A		Vianna C L	
Swink B			
Thomas B		Railroad Mission from Costa Rica March 13-20, 1977 .....	6,157
Thompson K		Government Delegates	
Trask D		Treleavan J H	
Treland C		Sumner R H	
Vacco D		Non-Government Delegates	
Vance P		Cruz O	
Van Houton M		Jenkins A	
Verig L		Madriz G	
Vinton M		Mayorga L A	
Wagner P		Morales R	
Waller J		Volio C	
Ward A			
Wasserman K		Ministerial Mission to Union of Soviet Socialist Republics October 22-29, 1976 .....	88,633
Watkins C		Government Delegates	
Weil A		Armour D S	
Weil H		Aykroyd P H	
Wendell H		Blum A	
Weston J		Carter L	
Whitman L		Chandler W H	
Wilson A		Charland C T	
Winter P		Chiperzak A	
Wolf R		Cotterill E M R	
Wood L		Dale M R M	
		Gross G A	
Construction Techniques Mission to Africa February 21—March 10, 1977 .....	3,700	Haw W A V	
Government Delegate		Howey L C	
Larose H		Humphrys E W	
Non-Government Delegates		Jamieson The Honorable D C	
Bergman L		Kempling W J	
Blanchet R		Kirilloff N	
Di Gioacchino P		Ladouceur D E	
Draca C		Lane A W A	
Fava D		MacLean K A	
Malo M		MacNaughton D B	
Mouscardy Y		Marchand The Honorable L	
Rizzuto G		Marshall C J	
Scott J G		McCullagh C F	
Stephenson D		Migicovsky B B	
Vigu P		Olejnikov M	
		Pearce M P	
Construction Techniques Mission to Latin America October 17—November 3, 1976 .....	2,072	Poulin H	
Government Delegate		Quarrington J A	
Hall J H		Ross C J	
Non-Government Delegates		Saltsman M S	
Bain D A		Shannon G E	
Bristow J		Stone J E	
Charlesworth B		Toombs R B	
		Tower C G	

## Transportation and Communications (2)—Continued

## INDUSTRY, TRADE AND COMMERCE—Continued

## TRADE—INDUSTRIAL PROGRAM—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Non-Government Delegates		Non-Government Delegates	
Baltayan J		Asamura K	
Beauchemin P T		Graham D	
Best J		Kori K	
Budai R E		Kunigo H	
Cavadias N B		Matsukata S	
Curtis D W		Onishi K	
Dodds-Hebron R		Suzuki M	
Dogherty D D			
Fodor P N		Trade Development to Ecuador & Peru May 31—June 6, 1976.....	599
Gosselin G		Government Delegates	
Hamann G F		Charland C T	
Hughes S F		Lambermont J P	
Kayser R J		Wallace	
McAvity J M			
McBean J C		Plastics Processing Industry Mission October 24—November 5, 1976 .....	6,927
Mitten L A		Government Delegates	
Nodwell J H		Labelle B L	
Ormsby J H		Le Neveu A E	
Page B G		Radley S A	
Parsons H V		Non-Government Delegates	
Pejemsky G M		Davies R D	
Phillips R A		Hamilton A C	
Rubinfoff D		Kabayama M A	
Sauvé M		Lynes W E	
Sharp H L		MacPherson J S	
Shine A		Ramsay K A	
Solomon H		Todd A H	
Springate N C		Waid I R	
Stampfer G		Weber R	
Telfer D L			
Timmins J T		Consulting Engineering Seminar & Capital Projects Mission to S. E. Asia April 11-30, 1976 .....	15,055
Tonetti J S		Government Delegates	
Van der Lee A H		Gough G R	
Van Schaik G		Jackman F J	
Velan A K		Licari A	
Vuia R E		Motta J B	
Walker G W		Pranschke C S	
Waugh R J		Sutherland-Brown M C	
Wright J		Non-Government Delegates	
Whelan H J		Jay J	
Building Technical Officials Mission from European Economic Council September 25—October 2, 1976 .....	3,819	Lapointe H	
Government Delegates		Reid N L	
de Jonge L J M		Sibbald C L	
Mihalus J		Smith W J	
Non-Government Delegates		Stedman R W	
Hainski Z		Weber F	
Labar J		Whelan D	
Ministerial Mission from Indonesia June 27—July 1, 1976 .....	3,099	Construction Techniques Mission to Saudi Arabia November 10-26, 1976 .....	209
Government Delegates		Government Delegate	
Harrison J L		Mott D	
Ladouceur D E		Non-Government Delegates	
Tenant J D		Andrews E	
Roy M		Brown R C	
Non-Government Delegates		Ghermecian R	
Anwar C		Nappert Paul	
Baramuli A		Odoerfer H	
Elias I			
Eman E		Defence Electronics Mission to Philadelphia June 14-18, 1976.....	1,176
Jusuf M		Government Delegates	
Ngantung P		Rushka R	
Pasaman K		Staples W	
Sochroto O			
Suhartojo		Non-Government Delegates	
Suyoro A		Cathcart T J	
Timber Frame Construction Mission from Japan June 14-22, 1976 .....	10,676	Giguère S	
Government Delegates		Heide L	
Shaw D S		Inglis J	
MacNeil J L		Odze W K	
Wardle W D		Rosemberg G	
Yazaki Y		Staples L J	
		White P W	



## Transportation and Communications (2)—Continued

## INDUSTRY, TRADE AND COMMERCE—Continued

## TRADE—INDUSTRIAL PROGRAM—Concluded

	Travelling Expenses \$		Travelling Expenses \$
Agricultural Equipment Mission to Morocco, Libya, Tunisia and Sudan November 6-20, 1976 .....	7,726	Hindson W S Howey J R Thomas J M T Non-Government Delegate Whitley D C	
Government Delegates Anderson H Moffatt D R		Joint Economic Commission from Saudi Arabia September 17-20, 1976 .....	19,718
Non-Government Delegates Demkiw E Deyenberg G Kelly C R D Larson F D		Government Delegates Harman J J Ladouceur D E Sulzenko O A Swanson J L	
Automotive Industries Association Mission from USA May 19-21, 1976 .....	4,446	Non-Government Delegates Abdul-Jawad G Al-Aqeel A & wife Al-Goseibi & wife Reza A & wife Al-Khoja A R Kurdi O Shareef F Zamil A A	
Government Delegate Watters R P		Ports & Cargo Handling Mission from Indonesia, Philippines, Thailand October 10-24, 1976 .....	24,239
Non-Government Delegates Altman H Egan G Ehle R Glynn O J H Hall V Hawkes A Hendee J Krantzman M Lee Michael McGarvey S Olsen M Prat F Rosner H Samberg H Schlanger L Sullivan J Willis G Ziedman D Zingraff M		Government Delegates Mattiussi D Roberts H Taylor H G	
Agricultural Machinery Mission to Hungary, Romania and Bulgaria May 22—June 6, 1976 .....	8,726	Non-Government Delegates Burandadilok P Dhanaphatana V Dumlao M Ilyas B Lim G Seludo A Sirison S Wignjo S Wirjoasmoro M A	
Government Delegate Green G		Non-Ferrous Metals Mission to the European Economic Council March, 1977 .....	15,850
Non-Government Delegates Frandoert Z A Groh E N Kostyal S I MacDonald J A Novak G A Sullivan J G		Government Delegate Munro K	
Harbour Technology Mission from China May 27—June 11, 1976 .....	3,669	Non-Government Delegates Campbell J B d'Aragon B Lobel T Manker E McFadyen A McVean J A Nykamp A M Reynolds K Taylor B Zabrodsky J	
Government Delegates Janigan D J Ladouceur D E Mattiussi D S Roberts H Yu Lin H		Buyers Mission from Cuba to Automotive Industries Association Show Calgary May 19-21, 1976 .....	3,993
Non-Government Delegates Chi C Chiang J Hsu C H Kung H Li C Pan S C Tseng Y C Wang B S Wang P C Yang C L		Government Delegate Pelletier M	
Jet Stool Technology Mission to Japan September 30—October 8, 1976 .....	9,323	Non-Government Delegates Avalos E Benitez L Govea J M Puri I	
Government Delegates Button D L Church P B Ellington D Harrison J L			

## FURTHER DETAILS OF STANDARD OBJECT OF EXPENDITURES

(excluding Professional and Special Services, Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment)

**Transportation and Communications (2)—Concluded****INDUSTRY, TRADE AND COMMERCE—Concluded**

Statistics Canada

EXPENDITURES INCLUDED: Travel of public servants \$2,319,981, removal \$88,182, bus tickets \$7,957, taxi charges (excluding taxis on Travel Claims) \$59,551, travel of non-public servants \$36,698, freight and express \$420,591, parcel post \$518, postage \$2,563,312, telephones \$1,948,569, telegrams \$19,467, telex \$732.

**MANPOWER AND IMMIGRATION****Unemployment Insurance Commission—Annuities**

TRANSPORTATION AND COMMUNICATION SERVICES INCLUDED: Travel of public servants \$1,119, postage \$27,464, telephones \$16,359.

**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Travelling and removal expenses of service personnel and dependents—outside Canada \$5,023,000, in Canada \$41,553,000, travelling and removal expenses of regular force personnel and DND civilian employees to and from courses at service and civilian institutions inside and outside Canada \$4,667,000, travel of medical and dental patients \$859,000, travelling expenses related to training and recruiting \$3,203,000, administrative travel and transportation expenses of regular force personnel and civilian employees \$27,608,000, travelling and transportation expenses of sea, land and air cadets, civilian instructors and regular force personnel in support of reserves \$3,306,000, reimbursement of rent or lease liability \$246,000, commuting allowances \$918,000, costs related to relocation of civilian employees \$609,000, costs relating to release of service personnel \$4,100,000, freight, express and cartage \$7,632,000, postage including meter postage and rental of post office boxes \$1,370,000, long distance tolls \$3,794,000, telegrams, cables, telex messages charges and rental of telex \$166,000, rental of circuits, telephones and telephone exchange, and communication facilities \$29,538,000, other communication services \$95,000.

**Information (3)****INDUSTRY, TRADE AND COMMERCE****PUBLICATIONS PRINTED AND PAID FOR IN 1976-77**

Publication	Quantity	Cost
		\$
Business Reply Cards for Canada Travel Literature	4,167,530	31,306
Canada Booklet	474,875	62,435
Canada at Your Service	10,250	1,026
Checkpoint Canada Booklet	8,500	2,784
Directory of Courses—Répertoires des Cours	8,166	10,915
Events/Attractions—Attractions/Manifestations	896,575	45,071
Fishing Letters	485,601	22,007
Highway Map—Carte routière	1,052,525	123,721
Invitation Kits	17,500	3,218
Merchandising Kit	10,866	7,013
New York Package Tour Book	10,000	4,060
Package Tours in Canada—Voyages forfaitaires au Canada	86,276	49,001
Passenger Air Transportation and Tourism in Canada	2,120	2,347
Pittsburgh Package Tours Book	4,975	1,963
Posters	75,120	21,656
Sales Kits	6,570	1,326
Shell Folders	2,878,179	77,041
Ski Canada	6,090	4,060
Ski Maps (film)	15	775
Ski Symbols	8	15
So Much To Go For Booklet	598,420	94,841
So You're Going to Canada	8,379	1,110
Temperature Conversion Card	2,036,150	13,060
Travel Digest—Actualités touristiques	64,000	5,678
Travel Information—Renseignements touristiques	110,981	14,041
Tourism Everybody's Business—Tourisme C'est		
Votre Affaire	70,875	21,747
1977 Wall Calendar	4,050	1,612
Winter Consortium	37,470	2,804
Winter Promotional Letter	34,810	4,834
		631,467

**Statistics Canada**

EXPENDITURES INCLUDED: Agency advertising \$3,151, exhibits and displays \$1,063,583, publications \$1,185,906, clipping services \$17.

**MANPOWER AND IMMIGRATION****Unemployment Insurance Commission—Annuities**

INFORMATION INCLUDES: Publications \$150.

**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Printing services \$7,218,000, photographic and press clipping service \$5,000, recruiting advertising \$2,699,000, participation in Service exhibitions and displays \$504,000.

**NATIONAL REVENUE****Taxation**

EXPENDITURES INCLUDED: Advertising in respect of income tax filing generally, contract: Vickers and Benson Limited \$750,000; total expenditures charged against 1976-77 contract in the 1976-77 fiscal year were \$440,272; total expenditures charged against the 1975-76 contract in 1976-77 were \$147,946.

**Rentals (5)****INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

**EXPENDITURES INCLUDED:** Rental of buildings \$550,300, rental of motor vehicles \$15,830, rental of computers \$3,990,035, rental of office machinery and equipment \$755,945, rental of furniture and fixtures \$8,154.

**MANPOWER AND IMMIGRATION****Unemployment Insurance Commission—Annuities**

**RENTALS CONSISTED OF:** The rental of data processing equipment \$9,804.

**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

**EXPENDITURES INCLUDED:** Rental of land without buildings \$1,595,000, rental of living quarters and buildings \$9,424,000, rental of data processing equipment and software \$7,984,000, rental of office equipment \$2,065,000, rental of machinery and equipment \$444,000, rental of motor vehicles \$3,753,000, miscellaneous rentals \$651,000.

**NATIONAL REVENUE****Taxation**

**EXPENDITURES INCLUDED:** Rental of data processing equipment \$6,626,740, rental of office equipment \$760,979, other rentals \$42,265.

**Purchased Repair and Upkeep (6)****INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

**EXPENDITURES INCLUDED:** Repairs to conveying equipment \$1,187, repairs to furniture and fixtures \$9,400, tenant services—replacement and repairs to equipment (not normal wear) \$454, tenant services—repairs to equipment (installed and used by occupant) \$2,057, repairs to computers \$125,535, repairs to trucks \$3,594, repairs to office equipment \$154,648, tenant services—alterations \$518,246, tenant services—redcoration \$2,785, tenant services—replacement of items supplied as tenant services \$2,125, tenant services—cost of moving departmental staff \$12,007.

**MANPOWER AND IMMIGRATION****Unemployment Insurance Commission—Annuities**

**EXPENDITURES INCLUDED:** Repairs to equipment \$799, premises renovations \$500.

**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

**EXPENDITURES INCLUDED:** Repair and upkeep of buildings and works—projects performed by contract \$36,479,000, maintenance services performed by contract \$9,885,000, repair of medical and dental equipment and supplies \$659,000, maintenance of data processing equipment \$2,406,000, repair of furniture and furnishings including office furnishings and equipment \$624,000, repair of electronic, electrical and communications equipment \$5,082,000, repair of armament \$1,189,000, repair, overhaul and modification of ships, auxiliary vessels and small boats \$9,838,000, repair of mechanical and electro-mechanical equipment—sea \$1,941,000, repair, overhaul and modification of airframes and aero engines including spares and accessories \$75,952,000, repair of instruments \$19,398,000, aircraft storage and civilian maintenance \$1,679,000, repair, overhaul and modification of mobile equipment—land \$10,281,000, repair of miscellaneous equipment \$6,595,000.

## Utilities, Materials and Supplies (7)

### INDUSTRY, TRADE AND COMMERCE

#### Statistics Canada

EXPENDITURES INCLUDED: Petroleum \$5,475, office machinery \$82,157, library books and reference material \$211,013, publications for crops correspondence \$30,878, reference material \$43,968, punch cards and tapes for provinces \$88,167, office supplies \$1,509,058, printing of forms \$2,176,008.

### MANPOWER AND IMMIGRATION

#### Unemployment Insurance Commission—Annuities

UTILITIES, MATERIALS AND SUPPLIES INCLUDED: Office stationery and equipment, materials and supplies \$22,412.

### NATIONAL DEFENCE

#### DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Public utility services \$39,907,000, food purchases in Canada \$28,831,000, messing cash allowance \$1,330,000, food purchases outside Canada \$2,891,000, purchase of construction materials \$28,039,000, solid fuel for heating, cooking and power generating units \$1,757,000, paints, oils, insecticides, disinfectants and cleaning materials \$8,953,000, liquids and gaseous fuel for heating, cooking and power generating units \$22,711,000, gasoline, fuel oil and lubricants for mechanical equipment, aircraft and ships \$83,378,000, metals and general hardware \$5,886,000, uniforms, working and protective clothing \$20,231,000, mess and galley utensils, cutlery and glassware \$1,736,000, consumable dental and medical supplies \$5,902,000, printed forms, text books, office stationery, engineering orders and school supplies \$15,757,000, photographic, drafting and cartographic supplies \$3,589,000, packaging, preservation, storage and dunnaging materials \$4,513,000, camp stores \$2,647,000, miscellaneous expendable or consumable items not specifically covered elsewhere \$15,474,000, mechanical and electro-mechanical repair parts for ships \$11,281,000, spare parts, accessories and modifications for armoured fighting vehicles including amphibious types \$372,000, airframes and spare accessories \$14,568,000, aircraft engines and spare accessories \$7,746,000, spare aircraft instruments \$1,535,000, cooperative logistics and supply arrangements \$43,111,000, spare parts, accessories, attachments and modifications for mobile land equipment \$8,558,000, spare parts accessories and modifications for weapons fire control \$2,517,000, spare parts and accessories for electrical, electronic and communications equipment \$24,715,000, workshop and general garage equipment \$1,527,000, life saving, safety, diving and airdrop equipment \$862,000, electrical generators, lighting plants \$280,000, field engineering equipment and research laboratory equipment \$234,000, laboratory supplies, radiation material and supplies \$535,000, miscellaneous technical equipment not specifically covered elsewhere \$5,906,000.



## Grants, Contributions and Other Transfer Payments (10)

## INDUSTRY, TRADE AND COMMERCE

## CAPITAL SUBSIDIES FOR THE CONSTRUCTION OF COMMERCIAL AND FISHING VESSELS IN ACCORDANCE WITH REGULATIONS OF THE GOVERNOR IN COUNCIL

Shipbuilders	Shipowners	Expenditures 1976-77	Expenditures To Date
		\$	\$
Allied Shipbuilders Ltd, North Vancouver, B C	Her Majesty the Queen in the right of the Province of British Columbia as represented by the Minister of Highways	95,276	476,382
Allied Shipbuilders Ltd, North Vancouver, B C	Arctic Transportation Ltd	734,397	734,397
Apex Machine Works Limited, Moncton, N B	Her Majesty the Queen in the right of the Province of New Brunswick as represented by the Minister of Highways	81,450	81,450
B C Marine Shipbuilders Ltd, (2 agreements) Vancouver, B C	Dome Petroleum Limited	663,383	884,383
Bel-Aire Shipyard Ltd, North Vancouver, B C	Government of the Province of British Columbia, Department of Highways and Public Works	49,556	49,556
Bel-Aire Shipyard Ltd, North Vancouver, B C	Zapata Marine Service Limited, S A	198,014	1,159,735
Bel-Aire Shipyard Ltd, North Vancouver, B C	Seaspan Overseas Limited	46,645	613,724
Burrard Dry Dock Co Ltd, (2 agreements) North Vancouver, B C	Dome Petroleum Limited	547,976	2,669,704
Burrard Dry Dock Ltd, (2 agreements) North Vancouver, B C	Her Majesty the Queen in the right of the Province of British Columbia as represented by the Minister of Transport and Communications	1,221,721	6,167,528
Burrard Dry Dock Company Limited, North Vancouver, B C	David S Milavsky, R P Govier, J A Hanlon, B B Torchinsky, T A McLellan, F D McCarthy, D J Bishop, P Kozicki, L Lashyn	38,080	38,080
Canadian Shipbuilding & Engineering Limited, Collingwood, Ont	Power Corporation of Canada Limited	2,217,391	2,217,391
Canadian Shipbuilding & Engineering Limited, Collingwood, Ont	Her Majesty the Queen in the right of the Province of Ontario as represented by the Minister of Transportation and Communications	204,194	775,394
Canadian Shipbuilding & Engineering Limited, Collingwood, Ont	Gypsum Transportation Limited	507,272	4,549,347
Canadian Shipbuilding & Engineering Limited, Collingwood, Ont	Algoma Central Railway	1,779,900	2,373,200
Canadian Shipbuilding & Engineering Limited, Collingwood, Ont	N M Paterson & Sons Limited	736,981	921,608
Canadian Dredge and Dock Company Limited, Toronto, Ontario	Canadian Dredge and Dock Company Limited	163,195	163,195
Davie Shipbuilding Limited, Lauzon, Quebec	Power Corporation of Canada Limited	960,870	960,870
Davie Shipbuilding Limited, Lauzon, Quebec	The Cunard Steam-Ship Company Limited, Ogden Saguenay Transport Inc, Ogden, Ottawa, Transport Inc, Athel Line Limited	7,174,078	22,190,469
Ferguson Industries Limited, (2 agreements) Picton, N S	Canso Seafoods Limited	460,996	2,641,442
Gananoque Boat Line Limited, Gananoque, Ontario	Gananoque Boat Line Limited	64,160	64,160
Halifax Metalworkers Limited, Dartmouth, N S	Her Majesty the Queen in the right of the Province of New Brunswick as represented by the Minister of Highways	81,260	81,260
Haste Fisheries Limited, North Vancouver, B C	Haste Fisheries Limited	123,044	123,044
Hawker Industries Limited, Halifax, N S	Overseas Drilling Limited	3,476,330	3,476,330
Hawker Industries Limited, Halifax, N S	Marine Drilling S A	6,426,751	6,426,751
Hawker Industries Limited, Halifax, N S	Sedco Inc	675,793	3,734,978
International Hydrodynamics Company Ltd, Vancouver, B C	Hycosub Sea Ltd	190,906	190,906
International Hydrodynamics Company Ltd, Vancouver, B C	Vickers Oceanics Limited	149,308	149,308
International Hydrodynamics Company Ltd, Vancouver, B C	Vickers Limited	138,786	138,786
International Hydrodynamics Company Ltd, Vancouver, B C	Vsesojuznoe Exportno-Importnoje Objedininije "Sudoimport"	161,887	161,887
International Hydrodynamics Company Ltd, Vancouver, B C	The Peninsular and Oriental Steam Navigation Company	100,000	100,000
John Manly Ltd, Vancouver, B C	Westminster Tug Boats Limited	4,310	106,217
Keen Industries Limited, (4 agreements) Edmonton, Alta	Keen Industries Limited	169,592	169,592
Marine Industries Limited, Sorel, Quebec	Empresa Maritimo Portuaria de Importacion	1,401,951	1,401,951
Marine Industries Limited, Sorel, Quebec	Karageorgis Group	10,463,731	11,164,598
Marine Industries Limited, Sorel, Quebec	Société Navale Chargeurs Delmas-Vieljeux	994,677	16,215,664
Marine Industries Limited, Sorel, Quebec	Gulf Oil Canada Limited	1,846,457	3,101,389
Marlin Yachts Company Limited, Summerstown, Ontario	Marlin Yachts Company Limited	69,930	69,930
Marystown Shipyard Limited, St John's, Newfoundland	National Sea Products Limited	386,750	386,750
Marystown Shipyard Limited, St John's, Newfoundland	Cargill Grain Company Limited	460,244	460,244
Marystown Shipyard Limited, St John's, Newfoundland	John Penny & Sons Limited	267,645	1,167,655
Matsumoto Shipyards Limited, North Vancouver, B C	Jaybel Nichimo Limited	32,353	206,977
McKenzie Barge & Marine Ways Ltd, North Vancouver, B C	Centre Bay Holdings Ltd, North Arm Transportation Ltd, William Tocher, Ray McLean, C B MacDonald, Douglas A Dewar	124,399	124,399
McKenzie Barge & Marine Ways Ltd, North Vancouver, B C	Rockerette Marine Ltd	86,396	86,396
Port Weller Dry Docks Limited, St Catharines, Ont	Upper Lakes Shipping Ltd	2,848,447	4,272,670
Port Weller Dry Docks Limited, St Catharines, Ont	Cornwallis Shipping Limited	1,058,446	1,058,446
St John Shipbuilding and Dry Docks Co Ltd, St John, N B	Shell Bermuda (Overseas) Limited	11,765,879	11,765,879
St John Shipbuilding and Dry Docks Co Ltd, St John, N B	Cygnat Chartering Corp Ltd	1,625,804	2,890,318
St John Shipbuilding and Dry Docks Co Ltd, St John, N B	Eso Tankers Inc	1,798,004	10,274,307
Streeper Bros. Marine Transport Ltd, Edmonton, Alta	Streeper Bros. Marine Transport Ltd	76,388	76,388
Summer Equipment Ltd, Vancouver, B C	Egmont Towing & Sorting Ltd	26,954	134,767
Thirty Thousand Island Cruise Lines Inc, Parry Sound, Ont	Thirty Thousand Island Cruise Lines Inc	10,088	10,088
Vancouver Shipyards Co Ltd, North Vancouver, B C	Seaspan Overseas Limited	274,004	629,952



**Grants, Contributions and Other Transfer Payments (10)—Continued****INDUSTRY, TRADE AND COMMERCE—Continued**CAPITAL SUBSIDIES FOR THE CONSTRUCTION OF COMMERCIAL AND FISHING VESSELS IN ACCORDANCE WITH REGULATIONS OF THE GOVERNOR IN COUNCIL—*Concluded*

Shipbuilders	Shipowners	Expenditures 1976-77	Expenditures To Date
		\$	\$
Vancouver Shipyards Co Ltd, North Vancouver, B C .....	Her Majesty the Queen in the right of the Province of British Columbia as represented by the Minister of Transport and Communications .....	715,148	2,726,851
Vancouver Shipyards Co Ltd, North Vancouver, B C .....	Aqua Transportation Limited .....	188,413	188,413
Vancouver Shipyards Co Ltd, North Vancouver, B C .....	Exploraciones Y Explotaciones Mineras Izabal, S A .....	173,398	173,398
Verreault Navigation Inc, Comté Matane, Quebec .....	Les Pêcheries du Golfe St-Laurent Inc .....	559,160	698,950
Vito Steel Boat & Barge Construction Ltd, Delta, B C .....	Dome Petroleum Limited .....	261,957	1,327,847
Vito Steel Boat & Barge Construction Ltd, Delta, B C .....	Valley Towing Limited .....	85,428	85,428
Yarrows Limited, Victoria, B C .....	Her Majesty the Queen in the right of the Province of British Columbia as represented by the Minister of Municipal Affairs .....	754,447	754,447
		68,000,000	

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

Company Name	Address	Estimated	Amount
		\$	\$
		100,231,117	
Abacus Engineering & Machine Ltd .....	Calgary, Alberta .....		15,424
Advanced Dynamics Corporation .....	Longueuil, Quebec .....		2,480
Aero Environmental Limited .....	Toronto, Ontario .....		28,722
AES Data Limited .....	Montreal, Quebec .....		363,918
Alberta Livestock Transplants Ltd .....	Calgary, Alberta .....		3,727
Alforge Metals Corporation Limited .....	Orangeville, Ontario .....		131,574
Aluminum Company of Canada Limited .....	Toronto, Ontario .....		80,567
AMS Consulting Limited .....	Montreal, Quebec .....		15,567
Armstrong, S A Limited .....	Toronto, Ontario .....		678
Arpeco Engineering Limited .....	Mississauga, Ontario .....		110,060
Atlantic Films Limited .....	Montreal, Quebec .....		41,243
Ault Foods (1975) Limited .....	Montreal, Quebec .....		69,142
Auto Steering Trailers Limited .....	Mississauga, Ontario .....		49,012
B & W Heat Treating (1967) Ltd .....	Kitchener, Ontario .....		8,815
Bata Industries Limited .....	Batawa, Ontario .....		64,372
Bay Mills Limited .....	St Catharines, Ontario .....		75,181
Bayly Engineering Ltd .....	Ajax, Ontario .....		17,625
Bennett Pollution Controls Ltd .....	Vancouver, British Columbia .....		46,342
Bert Pyke Limited .....	Oshawa, Ontario .....		139,873
Bibby Foundry Limited .....	Cambridge, Ontario .....		28,187
Bingham-Willamette Limited .....	Burnaby, British Columbia .....		480,756
Black & Decker Mfg Co Ltd .....	Brockville, Ontario .....		77,162
Blue Mountain Pottery .....	Collingwood, Ontario .....		49,029
Bombardier Limitée .....	Valcourt, Quebec .....		63,786
Brooks Manufacturing Company Ltd .....	Brampton, Ontario .....		19,650
Burgener Technical Enterprises Ltd .....	Toronto, Ontario .....		16,577
Can-Plast Limited .....	Montreal, Quebec .....		33,606
Canada Packers Limited .....	Toronto, Ontario .....		140,487
Canada Wire & Cable Ltd .....	Toronto, Ontario .....		34,023
Canadair Limited .....	Montreal, Quebec .....		171,900
Canadian Bridge Division .....	Windsor, Ontario .....		111,810
Canadian Carpet Institute .....	Montreal, Quebec .....		49,510
Canadian Chromalox Company Limited .....	Rexdale, Ontario .....		86,484
Canadian Fram Ltd .....	Chatham, Ontario .....		387,920
Canadian General Electric Co Ltd .....	Toronto, Ontario .....		326,910
Canadian Industries Ltd .....	Montreal, Quebec .....		249,093
Canadian Lady Canadelle Inc .....	Montreal, Quebec .....		1,384
Canadian Liquid Air Limited .....	Montreal, Quebec .....		33,681
Canadian Marconi Company .....	Montreal, Quebec .....		116,271
Canadian Porcelain Co Ltd .....	Hamilton, Ontario .....		24,588
Canners Machinery Ltd .....	Simcoe, Ontario .....		6,221
Canon Limited .....	Toronto, Ontario .....		13,991
Canadian D A Stuart Oil Co Ltd .....	Scarborough, Ontario .....		22,209
Central Design & Drafting Ltd .....	Montreal, Quebec .....		8,755
Central Dynamics Ltd .....	Pointe-Claire, Quebec .....		225,785
Central Electric Wire Ltd .....	Perth, Ontario .....		41,660

**Grants, Contributions and Other Transfer Payments (10)—Continued****INDUSTRY, TRADE AND COMMERCE—Continued**

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.—Continued

Company Name	Address	Estimated	Amount
		\$	\$
Centre Electro Technique Inc .....	Ste-Foy, Quebec .....		19,060
Centrodyne Corporation .....	Montreal, Quebec .....		51,785
Chimo Equipment Ltd .....	Calgary, Alberta .....		44,008
Clark Equipment of Canada Ltd .....	St Thomas, Ontario .....		41,039
Cleanair Combustion Systems Ltd .....	Vancouver, British Columbia .....		13,128
Comet Confectionary Limited .....	St-Hyacinthe, Quebec .....		39,202
Cominco Limited .....	Mississauga, Ontario .....		1,611,727
Comterm Limited .....	Pointe-Claire, Quebec .....		323,360
Connaught Laboratories Ltd .....	Willowdale, Ontario .....		285,112
Connors Bros Limited .....	Blacks Harbour, New Brunswick .....		73,530
Continental Can Company of Canada Ltd .....	Toronto, Ontario .....		39,972
Continuous Color Coat Ltd .....	Rexdale, Ontario .....		408,397
Control Data Canada Limited .....	Mississauga, Ontario .....		899,825
Crawford Foods Ltd .....	Wynyard, Saskatchewan .....		7,826
D B M Industries Ltd .....	Lachine, Quebec .....		77,580
Day Specialties Co Limited .....	Midland, Ontario .....		50,080
Deco Automotive Industries Limited .....	Weston, Ontario .....		47,758
Delmar Chemicals Limited .....	Lasalle, Quebec .....		8,800
Deloro Satellite (Div of Canadian Oxygen Ltd) .....	Belleville, Ontario .....		201,831
Delta-Benco-Cascade Ltd .....	Rexdale, Ontario .....		288,375
Deutz Diesel (Canada) Ltd .....	Montreal, Quebec .....		1,322,631
Develcon Electronics Limited .....	Saskatoon, Saskatchewan .....		16,843
Dome Petroleum Ltd .....	Calgary, Alberta .....		1,046,541
Dominion Auto Accessories Limited .....	Toronto, Ontario .....		72,291
Dominion Engineering Works Limited .....	Montreal, Quebec .....		13,214
Dominion Foundries & Steel Ltd .....	Hamilton, Ontario .....		28,904
Dominion Road Machinery Co Ltd .....	Goderich, Ontario .....		12,152
Dontar Limited .....	Mississauga, Ontario .....		45,482
Dontar Limited .....	Montreal, Quebec .....		78,420
Dow Badische Canada Limited .....	Arnprior, Ontario .....		82,637
Drive Manufacturing, Inc .....	Weston, Ontario .....		59,010
Dubarry Industries Ltd .....	Vancouver, British Columbia .....		4,878
E S & A Robinson Ltd .....	Toronto, Ontario .....		63,320
E S E Limited .....	Rexdale, Ontario .....		259,110
Eclipse Fuel Engineering Co of Canada Limited .....	Don Mills, Ontario .....		2,145
Erco Industries Limited .....	Islington, Ontario .....		74,981
Esco Ltd .....	Port Coquitlam, British Columbia .....		90,936
Falconbridge Nickel Mines Ltd .....	Toronto, Ontario .....		186,474
Farinon Electric Co of Canada Ltd .....	Dorval, Quebec .....		153,873
Fathom Oceanology Ltd .....	Mississauga, Ontario .....		116,347
Ferranti-Packard Ltd .....	Toronto, Ontario .....		9,477
Fers et Métaux Recyclés Ltée .....	La Prairie, Quebec .....		441,218
Fibracan Inc Ltd .....	Laval, Quebec .....		82,493
Forano Limited .....	Plessisville, Quebec .....		67,780
Foudation Western Ltd .....	Vancouver, British Columbia .....		55,616
Gabriel of Canada .....	Toronto, Ontario .....		16,534
Gen-Tec Inc .....	Ste-Foy, Quebec .....		64,210
Gentrix Engineering Ltd .....	Calgary, Alberta .....		77,352
Genu Products Canada Limited .....	Halifax, Nova Scotia .....		52,791
Gestalt International Limited .....	Vancouver, British Columbia .....		50,795
Gilbert Products Inc .....	Pte-Aux-Trembles, Quebec .....		116,442
Glenayre Electronics Ltd .....	Vancouver, British Columbia .....		56,203
Glidden Company, Division of SCM (Canada) Ltd .....	Toronto, Ontario .....		152,486
Goodwood Data Systems Ltd .....	Carleton Place, Ontario .....		26,984
Great West Steel Industries Ltd .....	Vancouver, British Columbia .....		127,273
GTE Lenkurt Electric (Canada) Ltd .....	Burnaby, British Columbia .....		24,819
Guertin Bros. (Paint) 1976 Ltd .....	Winnipeg, Manitoba .....		10,764
Guildline Instruments Ltd .....	Smiths Falls, Ontario .....		2,225
Harco Electronics Limited .....	Winnipeg, Manitoba .....		42,166
Hawboldt Industries Ltd .....	Chester, Nova Scotia .....		7,240
Hawker Siddeley Canada Ltd .....	Surrey, British Columbia .....		96,919
Heritage Silversmiths Ltd .....	Perth, Ontario .....		116,710
Himsley Engineering Ltd .....	Toronto, Ontario .....		63,181
Hinterland Handcrafts Ltd .....	Bancroft, Ontario .....		27,787
Holms Insulations Limited .....	Sarnia, Ontario .....		99,865
Honeywell Limited .....	Scarborough, Ontario .....		184,228
Horton Maritime Explorations Ltd .....	Vancouver, British Columbia .....		65,157
Hoverlift Systems Ltd .....	Calgary, Alberta .....		55,509
Huron Chemicals Ltd .....	Kingston, Ontario .....		2,064
Huron Machine Ltd .....	Point Edward, Ontario .....		20,533
Hydrex Industries Ltd .....	Vancouver, British Columbia .....		3,491
Ideal Equipment Co Ltd .....	Montreal, Quebec .....		42,986
Industrial Oil Equipment Services Ltd .....	Drayton Valley, Alberta .....		2,614

**Grants, Contributions and Other Transfer Payments (10)—Continued****INDUSTRY, TRADE AND COMMERCE—Continued**

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.—Continued

Company Name	Address	Estimated	Amount
		\$	\$
Inniskillan House Wines Inc .....	Niagara on the Lake, Ontario		2,896
Innovative Ventures Ltd .....	Calgary, Alberta		36,216
Institut De Bio-Endocrinologie Inc .....	Montreal, Quebec		107,222
Instronics Limited .....	Stittsville, Ontario		3,032
Indusmin Ltd .....	Don Mills, Ontario		15,104
Intercontinental Packers Ltd .....	Saskatoon, Saskatchewan		16,710
Interior Mill Equipment Ltd .....	Grand Forks, British Columbia		1,758
International Hydrodynamics Co .....	Vancouver, British Columbia		1,281,220
International Tools Ltd .....	Windsor, Ontario		15,565
International Systems Ltd .....	Montreal, Quebec		86,859
International Tools (1973) Ltd .....	Windsor, Ontario		5,880
Iroco Industries Inc .....	Brantford, Ontario		3,379
Ironside's Machine and Welding Ltd .....	Chilliwack, British Columbia		40,979
ISB Industrial Protection Ltd .....	Montreal, Quebec		11,169
John Fortin Company Limited .....	Winnipeg, Manitoba		7,994
Jonerigin Co Inc .....	St-Hubert, Quebec		38,450
K-Vets Ltd .....	Cambridge, Ontario		10,805
Keeprite Products Ltd .....	Brantford, Ontario		27,327
Kelk, George Limited .....	Don Mills, Ontario		59,531
Kenbudge Holdings Limited .....	Montreal, Quebec		45,905
Kingma Harding and Associates Limited .....	Edmonton, Alberta		16,012
Kroy Unshrinkable Wools Limited .....	Toronto, Ontario		50,833
Laiterie Chez-Nous Ltée .....	St-Raymond-de-Portneuf, Quebec		7,875
Ritter Engineering Limited .....	Calgary, Alberta		20,371
Robin Hood Multi-Foods Ltd .....	Montreal, Quebec		58,893
Russell Ultra Sound Services (NDT) Ltd .....	Edmonton, Alberta		2,277
S K D Manufacturing Co Ltd .....	Amherstburg, Ontario		5,080
Scintrex Limited .....	Concord, Ontario		34,944
Sea Life Industries Ltd .....	Fredericton, New Brunswick		21,396
Semco Instruments Company Ltd .....	Ottawa, Ontario		26,271
Sentrol Systems Limited .....	Downsview, Ontario		424,038
Sherman Supersonic Industries .....	Mississauga, Ontario		3,881
Sherman Technology Incorporated .....	Weston, Ontario		19,185
Sherritt Cordon Mines Ltd .....	Fort Saskatchewan, Alberta		58,319
Sial Ltée .....	Laval, Quebec		44,565
Snap-On Tools of Canada Ltd .....	Downsview, Ontario		25,054
Spar Aerospace Products Ltd .....	Toronto, Ontario		8,635
Sprung Instant Structures Ltd .....	Calgary, Alberta		159,347
Sterling Glove Co Ltd .....	Winnipeg, Manitoba		7,541
Terochem Laboratories Limited .....	Edmonton, Alberta		38,839
The Algoma Steel Corporation Limited .....	Sault-Ste-Marie, Ontario		144,740
The National Cash Register Company of Canada Limited .....	Waterloo, Ontario		1,350,039
The Steel Company of Canada Limited .....	Hamilton, Ontario		422,052
Thomson Research Associates Ltd .....	Toronto, Ontario		18,785
Tito & Co Ltd .....	Montreal, Quebec		15,274
Tonecraft Limited .....	Toronto, Ontario		70,261
Tribar Industries Ltd .....	Weston, Ontario		30,389
Trident Aircraft Ltd .....	Richmond, British Columbia		310,700
Tridon Limited .....	Burlington, Ontario		80,309
Turbo Refineries Ltd .....	Calgary, Alberta		56,813
Ultra Chrome Limited .....	Downsview, Ontario		1,349
Multistate Devices Limited .....	Montreal, Quebec		28,199
Municipal Spraying & Contracting Ltd .....	Bedford, Nova Scotia		4,203
National Electrolab Ltd .....	Burnaby, British Columbia		16,506
Nickel Agresources Ltd .....	Winnipeg, Manitoba		34,863
Nordic Steel Products Ltd .....	Mississauga, Ontario		5,007
Norpak Limited .....	Packenham, Ontario		36,977
Novastran Ltd .....	Saint John, New Brunswick		26,899
Ogilvie Flour Mills Co Ltd .....	Montreal, Quebec		66,562
Orion Electronics Limited .....	Digby County, Nova Scotia		13,738
OVAAC8 International (Canada) Inc .....	Downsview, Ontario		8,459
Oxford Foundry & Machine Company Ltd .....	Truro, Nova Scotia		10,234
Palmer Engineering Company Ltd .....	Edmonton, Alberta		37,363
Partition Systems (Mfg) Ltd .....	Edmonton, Alberta		3,177
Patco Packing Ltd .....	Sarnia, Ontario		60,374
Pathex (Canada) Limited .....	Don Mills, Ontario		4,962
Pelcon Limited .....	St John's, Newfoundland		26,866
Philips Electronics Industries Ltd .....	Scarborough, Ontario		32,256
Physico-Medical Systems Corporation .....	Montreal, Quebec		28,268
Picker-X-Ray (Mfg) Limited .....	Bramalea, Ontario		152,886
Plessey Canada Limited .....	Downsview, Ontario		108,966
Polcan Sectional Poles of Canada Ltd .....	Berthierville, Quebec		29,202
Polygon Industries Limited .....	Toronto, Ontario		28,077
Polysar Limited .....	Sarnia, Ontario		244,713



**Grants, Contributions and Other Transfer Payments (10)—Continued****INDUSTRY, TRADE AND COMMERCE—Continued**

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.—*Concluded*

Company Name	Address	Estimated	Amount
		\$	\$
Pylon Electronic Development Company Ltd .....	Lachine, Quebec .....	47,115	
Pyrene Canada Limited .....	Toronto, Ontario .....	29,648	
Quality Hermetics Limited .....	Toronto, Ontario .....	31,017	
Quebec Iron & Titanium Corporation .....	Tracy, Quebec .....	65,325	
Raytheon Canada Limited .....	Waterloo, Ontario .....	41,475	
RCA Limited .....	Ste-Anne-De-Bellevue, Quebec .....	29,852	
RF-Custom Built Machinery & Conveying Ltd .....	Burnaby, British Columbia .....	36,565	
Lakeside Farm Industries Limited .....	Brooks, Alberta .....	752	
Lektromedia Limited .....	Pointe-Claire, Quebec .....	55,530	
Les Industries Doni Ltée .....	Montreal, Quebec .....	29,993	
Les Vins André Du Québec Ltée .....	St-Hyacinthe, Quebec .....	55,096	
Letson & Burpee Ltd .....	Vancouver, British Columbia .....	60,670	
Lignosol Chemicals (Division of Dryden Chemical Ltd) .....	Quebec, Quebec .....	23,136	
Long Manufacturing Division .....	Oakville, Ontario .....	143,261	
Lorraine Graining Machine Inc. ....	Quebec, Quebec .....	4,031	
Lumonics Research Ltd .....	Ottawa, Ontario .....	116,944	
Lynes United Services Ltd .....	Calgary, Alberta .....	46,552	
M & T Products of Canada Ltd .....	Hamilton, Ontario .....	79,473	
MacMillan Bloedel Limited .....	Vancouver, British Columbia .....	373,120	
Mackenzie Trading Co Ltd .....	Edmonton, Alberta .....	16,002	
Madsen Electronics (Canada) Ltd .....	Oakville, Ontario .....	34,798	
Magna International Corp .....	Scarborough, Ontario .....	13,040	
Magnetics International Ltd .....	Montreal, Quebec .....	38,164	
Mark-Hot Inc .....	Longueuil, Quebec .....	14,459	
Marsland Engineering Ltd .....	Waterloo, Ontario .....	264,585	
Materials Engineering Co Ltd .....	St-Lambert, Quebec .....	6,717	
McElhanney Offshore Surveying & Engineering Ltd .....	Vancouver, British Columbia .....	22,858	
McEwan Ghai & Associates Ltd .....	Calgary, Alberta .....	1,319	
McNaughton-Brooks Ltd .....	Weston, Ontario .....	27,601	
MI Mediatronics International Ltd .....	Richmond, British Columbia .....	9,203	
Mimik Ltd .....	Cambridge, Ontario .....	16,656	
Modern Ova Trends Limited .....	Norval, Ontario .....	22,289	
Morgan-Schaffer Corporation .....	Montreal, Quebec .....	24,798	
Mount-Bruno Floral (1967) Ltd .....	Chambly, Quebec .....	53,117	
Multifibre Process Limited .....	New Westminster, British Columbia .....	7,414	
Unican Electrochemical Products Ltd .....	Montreal, Quebec .....	15,722	
United Maritime Fishermen Limited .....	Moncton, New Brunswick .....	21,732	
Unitron Industries Limited .....	Kitchener, Ontario .....	98,824	
Universal Indust. Control Devices Ltd .....	Edmonton, Alberta .....	6,361	
Vannatter, H E Ltd .....	Wallaceburg, Ontario .....	5,513	
Vennard & Ellithorpe, Division of Procor Limited .....	Calgary, Alberta .....	16,868	
Villemaire Frères Ltée .....	St-Lambert, Quebec .....	18,226	
Wagner Engineering Ltd .....	Vancouver, British Columbia .....	1,417	
Wentworth Engineering Limited .....	Pickering, Ontario .....	7,576	
Westeel-Rosco Ltd .....	Toronto, Ontario .....	33,565	
Western Cooperative Fertilizers Ltd .....	Calgary, Alberta .....	215,437	
Western Peat Moss Ltd .....	Vancouver, British Columbia .....	82,290	
Westinghouse Canada Limited .....	Hamilton, Ontario .....	1,668,121	
Westinghouse Canada Limited .....	St-Jean, Quebec .....	13,961	
White Farm Equipment, Div of White Corp Ltd .....	Brantford, Ontario .....	293,111	
White, George & Sons Co Ltd .....	London, Ontario .....	2,080	
Willowglen Co Ltd .....	Calgary, Alberta .....	99,054	
Winfield Chemical Industries Ltd .....	Woodstock, New Brunswick .....	3,979	
Yorkville Sound Limited .....	Scarborough, Ontario .....	4,842	
Zelon Industries Limited .....	Montreal, Quebec .....	28,168	
		100,231,117	25,454,500
		74,776,617	
Less—Authorized commitment for subsequent years .....		25,454,500	25,454,500

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE INDUSTRIAL PROGRAM

To develop and sustain the technological capability of Canadian Defence Industry for the purpose of defence export sales arising from that capability;

- a) by supporting selected development programs;
- b) by paying one-half of the cost of the acquisition for new equipment required for plant modernization and
- c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials on terms and conditions approved by the Treasury Board.

Company Name	Address	Estimated	Amount
		\$	\$
		98,932,829	
Allis Chalmers, Rumely, Ltd	Guelph, Ontario		131,189
Almax Industries Ltd	Lindsay, Ontario		179,499
Amphenol Canada Limited	Scarborough, Ontario		92
Anatec Electronics Ltd	North Vancouver, British Columbia		17,533
Aviation Electric Ltd	Montreal, Quebec		390,543
Bata Industries Canada Ltd	Batawa, Ontario		396,718
Bell Aerospace Canada	Downsview, Ontario		12,782
Bowmar Canada Limited	Ottawa, Ontario		51,722
Burrard Dry Dock Co Ltd	North Vancouver, British Columbia		77,912
C R Snelgrove Co Ltd	Don Mills, Ontario		120,224
CAE Electronics Limited	Montreal, Quebec		621,683
Canada Wire & Cable Co Ltd	Toronto, Ontario		157,000
Canadair Limited	Montreal, Quebec		1,445,619
Canadian Admiral Corp Limited	Port Credit, Ontario		64,981
Canadian Industries Ltd	Montreal, Quebec		100,000
Canadian Marconi Company	Montreal, Quebec		796,021
Canadian Vickers Ltd	Montreal, Quebec		162,587
Central Bridge Co	Toronto, Ontario		213,390
Computing Devices of Canada Ltd	Whitby, Ontario		1,420,215
Croven Limited	Lévis, Quebec		47,390
Davie Shipbuilding Ltd	Downsview, Ontario		497,558
Dehavilland Aircraft of Canada Ltd	Markham, Ontario		17,686,900
Digital Graphics Ltd	Windsor, Ontario		15,100
Dominion Forge Company Ltd	Toronto, Ontario		565,865
Edac Inc	Trenton, Ontario		95,615
Erie Technological Products of Canada Ltd	Midland, Ontario		269,741
Ernest Leitz Canada Ltd	Kingston, Ontario		38,409
Free Piston Development Co Ltd	Rexdale, Ontario		1,741
Garrett Manufacturing Ltd	Haley, Ontario		47,653
Haley Industries Ltd	Longueuil, Quebec		44,753
Hamel and Guertin, Limitée	Toronto, Ontario		18,301
Hawker Siddeley Canada Ltd	Toronto, Ontario		140,679
Hepburn, John T Ltd	Dartmouth, Nova Scotia		670,539
Hermes Electronics Ltd	Longueuil, Quebec		690,395
Héroux Limited	Carleton Place, Ontario		67,045
Leigh Instruments Ltd	Ariss, Ontario		543,531
Linamar Machine Ltd	Richmond, British Columbia		410,432
Lister Bolt & Chain Ltd	Rexdale, Ontario		50,125
Litton Systems (Canada) Ltd	Scarborough, Ontario		1,466,820
Magna International Corp	Welland, Ontario		8,042
Mansfield-Denman General Company Ltd	Waterloo, Ontario		3,686
Marsland Engineering Ltd	Montreal, Quebec		260,704
Menasco (Mfg) of Canada Ltd	Stratford, Ontario		329,699
Novatronics of Canada Ltd	Longueuil, Quebec		124,100
Pratt & Whitney Aircraft of Canada Ltd	Montreal, Quebec		10,827,446
RCA Limited	Preston, Ontario		1,208,754
Reuter Stokes	Montreal, Quebec		19,204
Robb, Joseph & Co Ltd	Carleton Place, Ontario		1,963
Sharpe, I P Ltd	Montreal North, Quebec		69,347
Shellcast Foundries Inc	Guelph, Ontario		1,771
Sihl Pumps Ltd	Montreal, Quebec		35,291
Space Research Corp (P G)	Toronto, Ontario		472,571
Spar Aerospace Products Ltd	St John, New Brunswick		334,976
St John Shipbuilding and Dry Dock Co Ltd	Montreal, Quebec		109,061
Stampings, R J Co Ltd	Montreal, Quebec		86,761
Supreme Precision Castings Ltd	Montreal, Quebec		26,603
The Robert Mitchell Co Ltd	Montreal, Quebec		3,091
Triplex Engineering Co Ltd	Pointe-Claire, Quebec		145,161
Velan Engineering Ltd	Montreal, Quebec		3,633
Vulcan Equipment Co Ltd	Rexdale, Ontario		341,319



**Grants, Contributions and Other Transfer Payments (10)—Continued****INDUSTRY, TRADE AND COMMERCE—Concluded****TRADE INDUSTRIAL PROGRAM—Concluded**

To develop and sustain the technological capability of Canadian Defence Industry for the purpose of defence export sales arising from that capability.

- a) by supporting selected development programs;
- b) by paying one-half of the cost of the acquisition for new equipment required for plant modernization and
- c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials on terms and conditions approved by the Treasury Board.—*Concluded*

Company Name	Address	Estimated	Amount
		\$	\$
Walbar Machine Products of Canada Ltd .....	Mississauga, Ontario .....		495,553
Wel.net Industries Ltd .....	Welland, Ontario .....		1,200
Westinghouse Canada Ltd .....	Hamilton, Ontario .....		261,762
		98,932,829	44,900,000
		54,032,829	
		44,900,000	44,900,000

Less— Authorized commitments for subsequent years .....

**Statistics Canada**

	Appropriations	Allotments	Expenditures
	\$	\$	\$
Canada's fee for membership in the Inter-American Statistical Institute .....	23,986	23,986	23,986
Contributions to the International Statistical Institute .....	1,029	1,029	1,029
Contributions to the Association for Research in Income and Wealth .....	742	742	742
	25,757	25,757	25,757

**JUSTICE**

Expenditures Included	1976-77 Estimates	1976-77 Expenditures
	\$	\$
Grant to the Uniform Law Conference of Canada to assist in payment of administrative expenses .....	1,500	1,500
Grant to the Uniform Law Conference for the research purposes of the Conference .....	25,000	25,000
Grant to the International Commission of Jurists .....	10,000	10,000
Grant to l'Institut international de droit d'expression française (I D E F) .....	1,500	1,500
Grants to various associations who are concerned with the development of law in Canada .....	10,000	10,000
Grants for research in the legal field .....	10,000	8,300
Grants to encourage student specialization in legislative drafting .....	37,000	32,646
Grants to encourage native people to enter the legal profession .....	75,000	58,932
Grants for research in the field of criminology .....	75,000	75,000
Grants for the Duff-Rinfret Graduate Scholarship Program .....	76,000	47,538
Grants for the education of native people in the legal system .....	5,000	4,800
Grants for the promotion of better understanding between native people and representatives of the legal system .....	45,000	8,000
Grant to the National Association of Women and the Law .....	20,000	20,000
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board .....	60,000	24,166
Pensions under the Judges' Act (R.S. c. J-1 as amended)		
Northwest Territories (1) .....	11,253	
Newfoundland (5) .....	80,620	
Nova Scotia (16) .....	253,627	
Prince Edward Island (11) .....	152,207	
New Brunswick (12) .....	230,048	
Quebec (72) .....	1,274,756	
Ontario (143) .....	2,231,684	
Manitoba (16) .....	268,676	
Saskatchewan (28) .....	272,501	
Alberta (23) .....	482,797	
British Columbia (36) .....	621,648	
	5,879,817	5,879,817

**Grants, Contributions and Other Transfer Payments (10)—Concluded****JUSTICE—Concluded**

Expenditures Included	1976-77 Estimates	1976-77 Expenditures
	\$	\$
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crimes .....	1,064,000	996,703
Contributions to the Provinces and Territories in accordance with the Minister on behalf of Canada to assist in the operation of legal aid systems .....	11,358,000	11,347,630
Contributions to encourage experimental research work in legal aid .....	475,000	325,215
Contributions to Native Court-Worker Program .....	1,182,000	1,143,422
Contributions to Canadian Association of Chiefs of Police and to Provinces to employ law students with police forces .....	210,000	200,801
Contributions for a Summer Exchange Program between civil and common law students .....	237,000	215,940
Contribution to the Canadian Law Information Council .....	300,000	300,000
Contribution for the Law for the Layman project .....	75,000	72,172
Contribution to Pilot Projects relating to family courts .....	380,000	40,500
Contribution to the Canadian Association of Chiefs of Police for the law amendments committee .....	10,000	10,000
Contribution to the Canadian Association of Provincial Court Judges .....	25,000	25,000
Contributions for criminal law reform .....	350,000	87,024
Contributions to the National Metis and Non Status Indian Crime and Justice Commission .....	15,000	10,000
Contribution to Canadian Criminology and Corrections Association .....	15,000	15,000
Contribution to the Canadian Society of Forensic Science .....	35,000	35,000
Contribution to the University of Montreal towards the preparation of an information guide on the Law in Quebec .....	25,000	25,000
	22,086,817	21,056,606

**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

**EXPENDITURES INCLUDED:** Transfer payments to persons, associations and institutions \$46,897,214, Transfer payments to Provinces and Territories \$1,500,000, Mutual Aid Program: contributions to Military Budgets—Major NATO Command \$11,236,765, Central European Operating Agency \$185,016, NATO Maintenance and Supply Agency \$92,533, NATO Airborne Warning and Control Systems Project Office \$79,816, Contributions to Infrastructure—Payments to the governments of: Greece \$4,235,872, Italy \$1,710,963, Norway \$1,344,459, Canada \$15,585, Turkey \$1,309,649, NATO integrated communications management agency \$3,967,834, Supreme Headquarters Allied Powers Europe \$189,317, Supreme Allied Command Atlantic \$16,393; Materiel procured for transfer as Mutual Aid \$84,494.

**NATIONAL HEALTH AND WELFARE****MEDICAL RESEARCH COUNCIL**

**EXPENDITURES FOR THE EXTRAMURAL PROGRAM OF THE MEDICAL RESEARCH COUNCIL CONSISTED OF:** postdoctoral fellowships \$3,760,988; full-time associateships \$2,337,650; full-time scholarships \$2,485,854; centennial fellowships \$276,041; studentships \$970,220; grants-in-aid of university research \$40,819,703; special activities including support for approved symposia \$197,742.

**VETERANS AFFAIRS****WELFARE SERVICES PROGRAM**

Direct payments of tuition fees to universities, colleges and schools were: Algonquin College Ottawa Ont \$3,898, Douglas

College New Westminster B C \$2,886, Nova Scotia Technical College Halifax N S \$3,680, University of: Acadia Wolfville N S \$10,156; British Columbia Vancouver B C \$14,868; Calgary Calgary Alta \$13,320; Carleton Ottawa Ont \$18,563; Concordia Montreal Que \$5,629; Dalhousie Halifax N S \$14,920; Guelph Guelph Ont \$6,320; Laurentien Sudbury Ont \$3,820; Laval Quebec Que \$6,748; Manitoba Winnipeg Man \$9,895; Memorial St John's Nfld \$2,439; McGill Montreal Que \$6,013; Moncton Moncton N B \$3,520; Montreal Montreal Que \$4,688; Mount St Vincent Halifax N S \$3,930; New Brunswick Fredericton N B \$12,817; Ottawa Ottawa Ont \$15,336; Quebec Montreal Que \$2,175; Queens Kingston Ont \$12,464; Saskatchewan Saskatoon Sask \$13,200; Simon Fraser Burnaby B C \$5,310; St Francis Xavier Antigonish N S \$4,800; St Mary's Halifax N S \$3,680; St Thomas Fredericton N B \$3,275; Toronto Toronto Ont \$13,196; Trent Peterborough Ont \$2,794; Victoria Victoria B C \$8,136; Waterloo Waterloo Ont \$3,094; Western Ontario London Ont \$11,440; Windsor Windsor Ont \$2,621; Winnipeg Winnipeg Man \$4,862 and York Toronto Ont \$13,294.

Miscellaneous universities, colleges and schools (each under \$2,000) \$133,116.

Miscellaneous grants were: Army Benevolent Fund \$18,000, Royal Canadian Legion \$9,000 and Canadian Veteran Association of the United Kingdom \$1,000.

**All Other Expenditures (12)****INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

**EXPENDITURES INCLUDED:** Miscellaneous expenditures \$7,454.

**MANPOWER AND IMMIGRATION****Unemployment Insurance Commission—Annuities**

Other Expenses \$83.

**All Other Expenditures (12)—Concluded****NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

**EXPENDITURES INCLUDED:** Defence Construction (1951) Ltd—Expenses \$5,002,000, Official hospitality (Other than foreign service) \$272,000, funeral expenses \$150,000, landing fees \$508,000, mapping, charting and air survey photography \$433,000, ex-gratia payments \$11,000, grants for reading rooms, recreational and reference libraries \$70,000, grants and allowances for maintenance of physical fitness equipment \$627,000, grants for bands \$119,000, compensation for loss or damage to property or injury to persons, including collision claims \$1,211,000, cadets contingency allowances \$139,000, reserves contingency allowances \$192,000, grants not provided elsewhere \$231,000, miscellaneous expenditures not provided elsewhere \$1,737,000, Federal Court Awards \$129,000, loss on exchange \$464,000, foreign service official hospitality and representational expenses \$418,000. In accordance with the Foreign Service Official Hospitality Directive approved by Treasury Board pursuant to TB 694890 12 February, 1970, funds for official hospitality expenses have been approved for the year 1976-77 for officers of the Canadian Forces holding positions indicated hereunder in the annual amounts shown:

Appointment and place	Rank	Official hospitality allocation
		\$
Canadian Forces Attache, Prague, Czechoslovakia	Colonel	5,955
Canadian Forces Attache, Canberra, Australia	Lieutenant-Colonel	5,310
Canadian Defence Attache, Paris, France	Brigadier-General	9,331
Canadian Forces Attache, Paris, France	Lieutenant-Colonel	4,688
Defence Research Attache, Paris, France	Civilian	6,971
Canadian Forces Attache, Bonn, Germany	Colonel	5,765
Canadian Forces Attache, Tel Aviv, Israel	Colonel	5,060
Assistant Canadian Forces Attache, Tel Aviv, Israel	Major	4,070
Canadian Forces Attache, Rome, Italy	Colonel	8,031
Canadian Forces Attache, Tokyo, Japan	Colonel	8,975
Canadian Forces Attache, Oslo, Norway	Colonel	7,276
Canadian Forces Attache, Warsaw, Poland	Colonel	7,035
Canadian Forces Attache, Tehran, Iran	Colonel	5,336
Canadian Forces Attache, Ankara, Turkey	Colonel	7,090
Canadian Forces Attache, Cairo, United Arab Republic	Colonel	5,655
Canadian Forces Defence Attache, Moscow, USSR	Colonel	10,798
Canadian Forces Attache, Moscow, USSR	Lieutenant-Colonel	10,798
Assistant Canadian Forces Attache, Moscow, USSR	Lieutenant-Colonel	10,516
Canadian Forces Attache, Belgrade, Yugoslavia	Colonel	9,425
Canadian Forces Attache, New Delhi, India	Colonel	6,551
Canadian Forces Attache, Islamabad, Pakistan	Colonel	5,950
Air Advisor, Dar ES Salaam, Tanzania	Major	2,958
Military Adviser to Canadian Delegation, Brussels, Belgium	Colonel	8,465*
Canadian Standardization Representative, Canberra, Australia	Major	3,240
Canadian Representative United Nations Command Military Armistice Committee, Seoul, Korea	Major	3,555
Canadian Forces Attache, Peking, China	Colonel	7,287
Canadian Forces Attache, Beirut, Lebanon	Lieutenant-Colonel	4,128
Assistant Canadian Forces Attache, Beirut, Lebanon	Major	5,075
Canadian Liaison Officer, Headquarters CENTAG, Heidelberg, Germany	Lieutenant-Colonel	1,800
Canadian Military Representative to NATO Military Committee, Brussels, Belgium	Lieutenant-General	24,588*
Canadian National Military Representative (SHAPE) Casteau, Belgium	Colonel	7,081
Commander Canadian Forces Europe, Lahr, Germany	Major-General	21,465*
Deputy Chief of Staff Administration and Logistics (4 Allied Tactical Air Force), Ramstein, Germany	Brigadier-General	1,900
Assistant Chief of Staff Personnel and Administration (Allied Forces Central Europe), Brunssum, Netherlands	Brigadier-General	1,400
Amphibious Warfare Officer, Kiel, Germany	Lieutenant-Colonel	1,200
Canadian Faculty Adviser NATO Defence College, Rome, Italy	Colonel	2,330
Canadian Liaison Officer at Headquarters Landjut, Rendsburg, Germany	Major	1,200
Canadian Liaison Officer, Headquarters VII United States Corps, Stuttgart, Germany	Lieutenant-Colonel	1,200
Senior Canadian Officer, Headquarters Allied Forces North, Oslo, Norway	Lieutenant-Colonel	1,400
Canadian Delegate to mutual balanced Force reduction, Vienna, Austria	Colonel	6,030
NATO Delegation Brussels, Belgium	Civilian	14,200*
Defence Financial Adviser, Bonn, Germany	Civilian	3,510
Chief of Staff United Nations Forces, Nicosia, Cyprus	Brigadier-General	6,185
Deputy Commander NORAD Colorado Springs, Colorado, USA	Lieutenant-General	10,215
Commander Canadian Defence Liaison Staff, Washington, DC	Major-General	67,385*
Commander Canadian Defence Liaison Staff, London, England	Brigadier-General	41,535*
Canadian Forces Liaison Officer, Bermuda	Major	1,400
Canadian Liaison Officer, Ulm, Donau West Germany	Lieutenant-Colonel	1,200
Commander Canadian Contingent United Nations Emergency Force, Middle East, Ismailia, Egypt	Brigadier-General	6,905
Canadian Liaison Officer United Nations Troop Supervisory Organization	Lieutenant-Colonel	600
Canadian Liaison Officer United Nations Military Observer Group India/Pakistan	Lieutenant-Colonel	600
Canadian Liaison Officers in USA		12,370

\* These posts have been allotted funds under the "Mr. Canada" concept in that the senior member serving in the area is designated to carry out official hospitality functions; however he utilizes funds allocated to him by assigning specific responsibility to other members to entertain on his behalf.



# Receipts and Revenues credited to the Vote (13)

## NATIONAL DEFENCE

### DEFENCE SERVICES PROGRAM

RECOVERIES INCLUDED: Rentals: married quarters (excluding charges for utilities) \$37,152,000, single quarters \$5,423,000, garage and trailer space \$441,000; utilities—married quarters \$8,366,000, sales of public meals (prepared rations) \$15,586,000, sales of Canadian Forces uniforms and related items \$2,278,000, secondment of civilian personnel \$109,000, secondment of military personnel \$1,110,000, assistance provided to provincial and municipal governments \$210,000, provision of services and sales to or on behalf of NATO and foreign national governments \$13,576,000, sales to the United Nations \$27,000, Canadian Forces/USAF cost sharing communications agreement \$10,559,000, continental air defence operation and maintenance \$12,941,000, Pinetree cost sharing agreement \$34,059,000, provision of services and sales to or on behalf of other Federal Government Departments \$5,875,000, communications services \$9,751,000, provision of services and sales to or on behalf of Federal Crown Corporations and agencies \$40,000, provision of medical, dental and hospital services \$8,559,000, provision of educational services for dependents \$9,664,000, transfers from special account authorized by National Defence Vote 48 \$4,850,000, rentals of land, buildings, space, works, equipment or supplies (excluding married and single quarters and garage and trailer space) \$1,679,000, sales of utilities (excluding married quarters) \$1,523,000, sales of natural resources \$285,000, airport services \$119,000, inspection services performed by quality assurance branch \$728,000, service airlift charges—Passengers and freight \$676,000, premium on foreign exchange transactions \$309,000, cadet fees and recovery of subsidization costs for university training \$182,000, miscellaneous revenue \$5,275,000.

## SOLICITOR GENERAL

### Royal Canadian Mounted Police

#### RECOVERIES INCLUDED:

Policing agreements .....	\$	124,269,134
Accommodations .....		1,315,019
Sundry sales .....		12,672
Miscellaneous .....		16,742
		<hr/>
		\$125,613,567

## Miscellaneous

### JUSTICE

#### STATEMENT OF JUDGES' SALARIES AND ALLOWANCES

<i>Supreme Court of Canada— Judges' salaries, Judges Act (R.S. 1970, c. J-1 as amended)</i>		
Salaries .....	(1)	572,000
Travelling Allowances .....	(2)	9,240
Removal Expenses .....	(3)	
		<hr/>
\$		581,240
 <i>Federal Court of Canada— Judges' salaries, including district judges in admiralty and travelling allowances, etc. (R.S. 1970, c. J-1 as amended)</i>		
Salaries .....	(1)	890,161
Travelling Allowances—President and puisne judges .....	(2)	128,990
Removal Expenses .....	(3)	9,961
		<hr/>
\$		1,029,112
 <i>Other Courts— Judges' salaries and travelling allowances (R.S. 1970, c. J-1 as amended)</i>		
Judges' salaries—Other courts .....	(1)	26,445,274
Judges' travelling allowances—Other courts .....	(2)	1,008,656
Removal Expenses .....	(3)	164,619
		<hr/>
\$		27,618,549
 <i>Northwest Territories— Judges' salary and travelling allowances (R.S. 1970, c. J-1 as amended)</i>		
Salary of Judge .....	(1)	51,935
Travelling Allowance .....	(2)	32,466
Removal Expenses .....	(3)	5,816
		<hr/>
\$		90,217
 <i>Yukon Territory— Judges' salary and travelling allowances (R.S. 1970, c. J-1 as amended)</i>		
Salary of Judge .....	(1)	56,000
Travelling Allowance .....	(2)	5,020
Removal Expenses .....	(3)	
		<hr/>
\$		61,020

**Miscellaneous—Continued****NATIONAL DEFENCE****ADVANCES TO OTHER GOVERNMENTS**

Government of the United States of America—Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for materiel on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current year are, in United States funds, as follows:

Service	To be accounted for Mar 31, 1976	Advances 1976-77	Liquidations 1976-77	*Refunds 1976-77	To be accounted for at March 31, 1977
Canadian Armed Forces .....	\$ 113,035,643	\$ 82,064,263	\$ 77,438,460	\$ 1,040,439	\$ 116,621,007

\*Refunds are due to cancellation of contracts or are unused balances. Billings on hand on March 31, 1976, pending proof of receipt of goods and not applied to the reported liquidations, and had a total value of \$9,676,153.

Government of the United Kingdom—Advances were made to the United Kingdom Government under individual Orders-in-Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current year are in Canadian funds as follows:

Service	To be accounted for Mar 31, 1976	Advances 1976-77	Liquidations 1976-77	To be accounted for at 31 March 1977
Canadian Armed Forces .....	\$ 916,951	\$ 4,677,770	\$ 889,730	\$ 4,636,531

**OTHER ADVANCES**

Payee	Amount of advance	Balance Mar 31 1976	Balance Mar 31 1977
	\$	\$	\$
<i>1965-66</i>			
British Admiralty .....	31,619	31,619	31,619
TB 639053, March 30, 1965			
<i>1966-67</i>			
Ministry of Defence, U K .....	4,756	1,460	879
<i>1967-68</i>			
Avions Marcel Dussault .....	180,799	2,634	2,634
Supply soundproofing, interior kits, lighting, antenna and non-standard instruments on seven Falcon Aircraft			
Hotchkiss—Brandt .....	30,141	1,184	1,184
Supply of 8 items of 120mm Mortar Projectiles			
<i>1968-69</i>			
Ministry of Defence, U K .....	22,111	22,111	15,633



## Miscellaneous—Continued

## PARLIAMENT

## The Senate

STATEMENT OF INDEMNITIES,  
ALLOWANCES AND TRAVELLING EXPENSES  
PAID IN 1976-77

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid on annual basis	Travelling expenses	Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid on annual basis	Travelling expenses
\$	\$	\$			\$	\$	\$
Argue Hazen Robert .....	24,400	5,300	8,613	Inman Florence Elsie .....	24,400	5,300	531
Asselin Martial .....	24,400	5,300	4,457	Lafond Paul C. ....	24,400	5,300	
Austin Jack .....	24,400	5,300	10,304	Laird Keith .....	24,400	5,300	4,689
Barrow Augustus Irvine .....	23,800	4,700	4,766	Lamontagne Maurice .....	24,400	5,300	203
<i>Estate of the late</i>				Lang Daniel Aiken .....	23,740	4,640	1,878
Basha Michael G. ....	15,200	3,250	687	Langlois J G Léopold .....	24,400	5,300	2,632
Beaubien Louis-Philippe .....	24,160	5,060	1,346	Lapointe Renaude .....	24,400	5,300	
Bélisle Rhéal .....	24,400	5,300	3,651	Lawson Edward M. ....	23,440	4,340	2,280
Bell Ann Elizabeth .....	24,400	5,300	8,102	Lefrançois J Eugène .....	14,600	3,117	1,110
Benedickson William Moore .....	24,400	5,300	3,355	Lucier Paul Henry .....	24,760	5,660	8,775
Blis Fred M. ....	12,710	2,705	656	Macdonald John Michael .....	24,400	5,300	3,244
Bonnell Mark Lorne .....	24,400	5,300	4,329	Macnaughton Alan Aylesworth .....	24,400	5,300	1,131
<i>Estate of the late</i>				Manning Ernest C. ....	23,560	4,460	2,979
Boucher W A. ....	6,000	1,147	128	Marchand Jean .....	7,883	1,728	1,262
Bourget Maurice .....	24,400	5,300	1,724	McDonald Alexander Hamilton .....	24,400	5,300	3,434
Buckwold Sidney L. ....	24,400	5,300	10,621	McElman Charles Robert .....	24,400	5,300	4,031
Burchill George Percival .....	23,260	4,160	2,651	McGrand Fred A. ....	24,400	5,300	1,135
Cameron Donald .....	24,400	5,300	5,627	McIlraith George James .....	24,400	5,300	357
Carter Chesley William .....	24,400	5,300	2,887	McNamara William C. ....	24,400	5,300	1,574
Choquette Lionel .....	24,400	5,300		Michaud Hervé J. ....	24,400	5,300	6,375
Connolly Harold .....	24,400	5,300	410	Molgat Gildas L. ....	24,400	5,300	6,863
Connolly John J. ....	24,400	5,300	47	Molson Hartland de Montarville .....	23,080	3,980	342
Cook Eric .....	24,400	5,300	3,405	Neiman Joan .....	24,400	5,300	3,647
Côté Joseph Julien Jean-Pierre .....	24,400	5,300		Norrie Margaret .....	24,400	5,300	5,778
Cottreau Ernest George .....	24,400	5,300	2,538	<i>Estate of the late</i>			
Croll David A. ....	24,400	5,300	3,651	O'Leary M Grattan .....	2,000	108	
Davey Douglas Keith .....	24,400	5,300	6,911	Paterson Norman McLeod .....	23,200	4,100	
Denis Azellus .....	24,400	5,300	825	Perrault Raymond J. ....	24,400	5,300	
Deschâtelets Jean-Paul .....	24,400	5,300	363	Peiten William John .....	24,400	5,300	4,039
Desruisseaux Paul .....	24,400	5,300	1,903	Phillips Orville Howard .....	24,400	5,300	1,753
Duggan James .....	24,400	5,300	2,534	<i>Estate of the late</i>			
Eudes Raymond .....	24,400	5,300	1,802	Prowse J Harper .....	12,000	2,527	347
Everett Douglas Donald .....	23,200	4,100	4,038	Quart Josie Alice Dinan .....	24,400	5,300	2,094
Ewasew John .....	7,368	1,614	456	Riel Maurice .....	23,740	4,640	1,284
Flynn Jacques .....	24,400	5,300	3,823	Riley Daniel .....	24,400	5,300	1,059
Forsey Eugene A. ....	24,340	5,240	1,212	Rizzuto Pietro .....	6,981	1,528	633
Fournier Edgar E. ....	24,400	5,300	1,335	Robichaud Louis-J. ....	24,400	5,300	2,659
Fournier Michel .....	24,400	5,300	2,265	Rowe Frederick William .....	24,400	5,300	5,919
Fournier Sarto .....	24,340	5,240		Smith Donald .....	24,400	5,300	6,051
Giguère Louis de Gonzague .....	20,860	1,760	210	Smith George Isaac .....	24,400	5,300	6,046
Godfrey John Morrow .....	24,160	5,060	3,615	Sparrow Herbert O. ....	24,400	5,300	6,819
Goldenberg H Carl .....	24,340	5,240	1,569	Stanbury Richard James .....	24,340	5,240	4,500
Gouin L M. ....	141	256		Steuart David Gordon .....	7,883	1,727	272
Graham Bernard Alasdair .....	24,400	5,300	7,103	Sullivan Joseph A. ....	24,400	5,300	552
Greene John James .....	24,400	5,300	1,659	Thompson Andrew Ernest .....	24,400	5,300	1,141
Grosart Allister .....	24,400	5,300	3,792	van Roggen George Clifford .....	24,400	5,300	9,870
Haig J Campbell .....	23,920	4,820	3,974	Walker David James .....	24,400	5,300	2,706
Hastings Earl Adam .....	24,400	5,300	5,215	Williams Guy .....	24,760	5,660	6,671
Hayden Salter Adrian .....	24,400	5,300	3,222	Yuzyk Paul .....	24,400	5,300	3,726
Hays Harry William .....	24,400	5,300	11,727		2,154,166	457,607	291,828
Hicks Henry D. ....	24,400	5,300	5,929				

## Miscellaneous—Continued

## PARLIAMENT—Continued

## House of Commons

STATEMENT OF INDEMNITIES,  
ALLOWANCES AND TRAVELLING EXPENSES  
PAID IN 1976-77

Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses	Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$		\$	\$	\$
Abbott T .....	24,375	10,600	2,821	Diefenbaker J G .....	24,315	10,540	144
Alexander L .....	24,375	10,600	5,543	Disdale W .....	24,375	10,600	8,275
Alkenbrack D .....	24,375	10,600	4,848	Dionne C E .....	24,375	10,600	3,345
Allard E .....	24,375	10,600	8,897	Dionne M .....	24,375	10,600	4,272
Allmand W .....	24,375	10,600		Douglas C .....	24,375	10,600	5,753
Anderson H .....	24,375	10,600	15,437	Douglas T C .....	24,375	10,600	7,908
Andras R .....	24,375	10,600		Drury C M .....	24,375	10,600	596
Andre H .....	24,375	10,600	14,383	Duclos L .....	24,375	10,600	3,701
Andres W .....	24,375	10,600	5,078	Dupont R .....	24,375	10,600	3,002
Appoloni U .....	24,375	10,600	5,142	Dupras M .....	24,375	10,600	1,815
Baker G .....	24,375	13,218	14,930	Duquet G .....	24,375	10,600	4,377
Baker W D .....	24,375	10,600	721	Ellis J .....	24,375	10,600	4,141
Baldwin G W .....	24,375	13,218	9,409	Elzinga P .....	24,375	10,600	14,012
Balfour J .....	24,375	10,600	5,787	Epp J .....	24,375	10,600	9,141
Basford R S .....	24,375	10,600		Éthier D .....	24,375	10,600	3,133
Bawden P .....	24,375	10,600	9,071	Fairweather R G L .....	24,375	10,600	5,027
Beatty P .....	24,375	10,600	6,324	Faulkner J H .....	24,375	10,600	242
Beaudoin L .....	24,375	10,600	7,376	Firth W .....	24,375	14,419	7,396
Béchar d A .....	24,375	10,600	3,791	Fleming J .....	24,375	10,600	3,402
Bégin M .....	24,375	10,600	2,627	Flynn P J .....	24,375	10,600	5,813
Benjamin L .....	24,375	10,600	10,939	Forrestall M .....	24,375	10,600	8,951
Blackburn D .....	24,375	10,600	4,317	Fortin A .....	24,375	10,600	5,829
Blais J J .....	24,375	10,600	2,135	Foster M .....	24,375	10,600	5,751
Blaker R .....	24,375	10,600	3,913	Fox F .....	24,375	10,600	2,095
Blouin G .....	24,375	13,218	14,130	Francis L .....	24,375	10,600	1,342
Boulanger P .....	24,375	10,600	2,280	Fraser J .....	24,375	10,600	10,577
Breau H .....	24,375	10,600	7,624	Friesen B .....	24,375	10,600	17,144
Brewin A .....	24,375	10,600	2,805	Gauthier C A .....	24,375	10,600	9,315
Brisco B .....	24,375	10,600	13,391	Gauthier J R .....	24,375	10,600	
Broadbent E .....	24,375	10,600	1,398	Gendron R .....	24,375	10,600	6,785
<i>Allowance as party</i>				Gilbert J .....	24,375	10,600	3,971
<i>leader</i> .....	5,300			Gillespie A .....	24,375	10,600	639
Buchanan J J .....	24,375	10,600	133	Gillies J .....	24,375	10,600	4,790
Bussieres P .....	24,375	10,600	3,726	Goodale R .....	24,375	10,600	11,502
Caccia C .....	24,375	10,600	5,714	Goyer J P .....	24,375	10,600	
Cadieu B .....	24,375	13,218	8,985	Grafftey H .....	24,375	10,600	4,383
Cafik N .....	24,375	10,600	4,465	Gray H .....	24,375	10,600	4,399
Campagnolo I .....	24,375	13,218	5,551	Guay J .....	24,375	10,600	6,170
Campbell C .....	24,375	10,600	8,951	<i>Allowance as Chief</i>			
Campbell J .....	24,375	10,600	2,538	<i>Government Whip</i> .....	4,260		
Caouette A .....	24,375	10,600	8,776	Guay R .....	24,375	10,600	5,699
Caouette R .....	18,000	7,347	3,117	Guilbault J .....	24,375	10,600	1,740
<i>Allowance as party</i>				Haidasz S .....	24,375	10,600	4,588
<i>leader</i> .....	3,195			Halliday B .....	24,375	10,600	6,389
Caron Y .....	24,375	10,600	5,322	Hamilton A .....	24,375	10,600	7,467
Chrétien J .....	24,375	10,600		Hamilton F .....	24,375	10,600	9,913
Clark J .....	24,375	13,218	819	Hargrave B .....	24,375	10,600	12,443
<i>Allowance as party</i>				Harquail M .....	24,375	10,600	7,625
<i>leader</i> .....	20,000			Hees G .....	24,375	10,600	2,318
Clarke W .....	24,375	10,600	8,650	Herbert H T .....	24,375	10,600	3,174
Clermont G .....	24,375	10,600	957	Hnatyshyn R .....	24,375	10,600	15,238
Coates R C .....	24,375	10,600	7,698	Hogan A .....	24,375	10,600	2,745
Collenette D .....	24,375	10,600	5,214	Holmes J R .....	24,375	10,600	8,430
Comtois R .....	13,548	5,808	1,920	Holt S .....	24,375	10,600	21,051
Condon L .....	24,375	10,600	5,443	Hopkins L .....	24,375	10,600	2,760
Corbin E .....	24,375	10,600	9,365	Horner J H .....	24,375	10,600	16,451
Corriveau L .....	24,375	10,600	4,802	Howie J R .....	24,375	10,600	6,878
Cossit T .....	24,375	10,600	923	Huntington R .....	24,375	10,600	7,901
Côté F .....	24,375	10,600	4,777	Hurlburt K .....	24,375	10,600	18,528
Crosbie J .....	11,278	4,990	3,504	Isabelle G .....	24,375	10,600	
Crouse L R .....	24,375	10,600	3,693	Jamieson D .....	24,375	13,218	
Cullen J .....	24,375	10,600	1,692	Jarvis W .....	24,375	10,600	7,277
Cyr A .....	24,375	10,600	9,513	Jelinek O .....	24,375	10,600	5,875
Danson B .....	24,375	10,600	155	Jerome J .....	24,375	10,600	2,359
Darling S .....	24,375	10,600	3,583	Johnston H .....	24,375	10,600	9,052
Daudlin B .....	24,375	10,600	7,745	Jones L C .....	24,375	10,600	5,577
De Bané P .....	24,375	10,600	6,550	Joyal S .....	24,375	10,600	3,106
Demers Y .....	24,375	10,600	4,090	Kaplan R .....	24,375	10,600	5,787
Dick P .....	24,375	10,600	2,558	Kemping W J .....	24,375	10,600	4,757

Miscellaneous—Continued

PARLIAMENT—Continued

House of Commons—Continued

STATEMENT OF INDEMNITIES,  
ALLOWANCES AND TRAVELLING EXPENSES  
PAID IN 1976-77—Continued

Members of The House of Commons	Idemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses	Members of The House of Commons	Idemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$				
Knowles B .....	24,375	10,600	5,563	Nielson E .....	24,375	13,219	10,300
Knowles S H .....	24,375	10,600	6,699	Nowlan J P .....	24,375	10,600	8,795
Korchinski S .....	24,375	13,218	8,720	Nystrom L .....	24,375	10,600	6,645
Lachance C A .....	24,375	10,600	2,596	Oberle F .....	24,375	13,219	15,843
Lajoie C G .....	24,375	10,600	5,377	O'Connell M .....	24,375	10,600	5,741
Lalonde M .....	24,375	10,600		Oliver J .....	24,375	10,600	2,713
Lambert A .....	24,375	10,600	8,347	Orlikow D .....	24,375	10,600	9,679
Lambert M .....	24,375	10,600	8,820	O'Sullivan S .....	24,375	10,600	6,368
Landers M J .....	23,375	10,600	5,888	Ouellet A .....	24,375	10,600	2,043
Lang O E .....	24,375	10,600		Paproski S .....	24,375	10,600	17,985
Langlois P .....	24,375	10,600	6,830	<i>Allowance as Chief</i>			
Laniel G .....	24,375	10,600	1,775	<i>Opposition Whip .....</i>	5,300		
Lapointe C .....	24,375	10,600	5,853	Parent G .....	24,375	10,600	6,979
Laprise G .....	24,375	13,218	5,602	Patterson A B .....	24,375	10,600	8,073
Lasalle R .....	24,375	10,600	2,799	Pearsall J .....	24,375	13,219	9,595
Lavoie J .....	24,375	10,600	2,668	Pelletier I .....	24,375	10,600	4,420
Lawrence A .....	24,375	10,600	7,017	Penner K .....	24,375	13,219	8,383
Leblanc F .....	24,375	10,600	2,445	Peters A .....	24,375	10,600	6,707
Leblanc R A .....	24,375	10,600		Philbrook F .....	24,375	10,600	4,581
Lee A .....	24,375	10,600	11,684	Pigott J .....	11,278	4,990	484
Lefebvre T .....	24,375	10,600	2,504	Pinard Y .....	24,375	10,600	4,028
Legatt S .....	24,375	10,600	10,291	Portelance A .....	24,375	10,600	3,059
Lessard M .....	24,375	10,600		Poulin H .....	24,375	10,600	509
Loiselle B .....	24,375	10,600	3,514	Prudhomme M .....	24,375	10,600	2,037
Loiselle G .....	24,375	10,600	2,280	Railton V .....	24,375	10,600	3,452
Lumley E .....	24,375	10,600	2,478	Raines M .....	24,375	10,600	13,649
MacDonald D .....	24,375	10,600	8,262	Reid J M .....	24,375	13,219	7,565
MacDonald D J .....	24,375	10,600	2,457	Reynolds J .....	24,375	10,600	19,159
MacDonald D S .....	24,375	10,600	350	Richardson J .....	24,375	10,600	3,501
MacDonald F .....	24,375	10,600	2,417	Ritchie G .....	24,375	10,600	12,542
MacEachen A J .....	24,375	10,600		Roberts J .....	24,375	10,600	3,308
MacFarlane A G .....	24,375	10,600	4,743	Robinson K W .....	24,375	10,600	6,903
<i>Allowance as Chief</i>				Roche D .....	24,375	10,600	10,400
<i>Government Whip .....</i>	1,040			Rodriguez J .....	24,375	10,600	7,606
MacGuigan M .....	24,375	10,600	6,590	Rampkey W .....	24,375	13,219	18,448
Mackasey B .....	13,742	5,894		Rondeau G .....	24,375	10,600	6,840
MacKay E .....	24,375	10,600	8,180	Rooney D .....	24,375	13,219	14,674
MacLean J A .....	13,226	5,666	3,581	Roy J R .....	24,375	10,600	6,431
MacQuarrie H .....	24,375	10,600	6,164	Roy M .....	24,375	10,600	3,328
Maine F W .....	24,375	10,600	7,335	Rynard P B .....	24,375	10,600	4,332
Malone A .....	24,375	10,600	11,575	Saltsman M .....	24,375	10,600	5,723
Marceau J .....	24,375	10,600	7,838	Sauve J .....	24,375	10,600	
Marchand J .....	13,613	5,837	1,564	Schellenberger S .....	24,375	10,600	10,139
Marchand L .....	24,375	10,600	7,365	Schumacher S .....	24,375	10,600	10,594
Marshall J .....	24,375	13,219	7,004	Scott W .....	24,375	10,600	6,614
Martin A .....	24,375	10,600	8,209	Sharp M .....	24,375	10,600	2,225
Masniuk P .....	24,375	10,600	9,184	Skoreyko W .....	24,375	10,600	9,239
Matte R .....	24,375	10,600	11,499	Smith C .....	24,375	13,219	14,373
Mazankowski D .....	24,375	10,600	11,259	Smith W .....	24,375	10,600	1,929
McCain F A .....	24,375	10,600	6,055	Stanbury R .....	24,375	10,600	4,002
McCleave R .....	24,375	10,600	7,335	Stanfield R L .....	24,375	10,600	1,800
McGrath J A .....	24,375	10,600	7,566	Stevens S .....	24,375	10,600	4,796
McIsaac J C .....	24,375	10,600	8,464	Stewart C .....	24,375	10,600	10,142
McKenzie D .....	24,375	10,600	10,984	Stewart R W .....	24,375	13,218	14,428
McKinley R E .....	24,375	10,600	3,320	Stollery P .....	24,375	10,600	5,731
McKinnon A B .....	24,375	10,600	15,438	Symes R C .....	24,375	10,600	6,595
McRae P .....	24,375	10,600	7,928	Tessier C .....	24,375	10,600	7,004
Milne R .....	24,375	10,600	5,140	Towers G .....	24,375	10,600	12,364
Mitges G .....	24,375		6,837	Trudeau P E .....	24,375	10,600	
Morin A .....	14,000	5,153	87	Trudel J L .....	24,375	10,600	2,843
Muir R .....	24,375	10,600	6,103	Turner C .....	24,375	10,600	3,768
Mumro D W .....	24,375	10,600	10,000	Turner J .....			111
Munro J .....	24,375	10,600	1,089	Wagner C .....	24,375	10,600	3,165
Murta J .....	24,375	10,600	13,173	Watson I .....	24,375	10,600	2,866
Neil D .....	24,375	10,600	9,687	Wenman R L .....	24,375	10,600	16,490
Nicholson A .....	24,375	10,600	4,527	Whelan E .....	24,375	10,600	

**Miscellaneous—Continued****PARLIAMENT—Concluded****House of Commons—Concluded****STATEMENT OF INDEMNITIES,  
ALLOWANCES AND TRAVELLING EXPENSES  
PAID IN 1976-77—Concluded**

Members of The House of Commons	Idemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Whiteway D.....	24,375	10,600	12,915
Whittaker G .....	24,375	10,600	11,427
Wise J.....	24,375	10,600	4,748
Wooliams E .....	24,375	10,600	13,349
Yanaklis A .....	24,375	10,600	4,943
Yewchuk P .....	24,375	13,218	5,715
Young R.....	24,375	10,600	6,308
	6,387,720	2,815,413	1,612,823

\* Excludes removal and rental expenses for Members.

## Miscellaneous—Continued

## TREASURY BOARD

## GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other Departments to supplement provisions of other votes follow:

Department or Agency	Vote Supplemented	Vote 5 Government Contingencies (Salaries)	Vote 10 Student Summer Employment	Vote 15 Public Service Bilingualism	Vote 17c Federal Labour Intensive Projects
		\$	\$	\$	\$
<b>Agriculture</b>					
Administration .....	1			216,300	305,700
Research .....	5			265,600	641,800
Production and Marketing .....	15			240,700	
Health of Animals .....	35	1,006,200		83,450	258,800
Canadian Grain Commission .....	40			33,200	351,500
Canadian Dairy Commission .....	45				19,000
<b>Communications</b>	1			346,000	402,000
Canadian Radio-Television Commission .....	10			59,150	
<b>Consumer and Corporate Affairs</b>					
Administration .....	1			526,300	
Consumer Affairs .....	5		89,000		
Anti-Inflation Board .....	30			70,000	
<b>Energy Mines and Resources</b>					
Administration .....	1			1,110,200	
Mineral and Energy Resources .....	5				700,208
Earth Sciences .....	25				53,800
Atomic Energy Control Board .....	30			30,000	
Energy Supplies Allocation Board .....	65			55,000	
National Energy Board .....	75			229,500	
<b>Environment</b>					
Administration .....	1			1,000,000	
Fisheries and Marine .....	5		300,000		8,339,000
Environmental Services .....	20	746,897	200,000		
<b>External Affairs</b>					
Canadian Interests Abroad .....	1			482,500	
Canadian International Development Agency .....	25	150,000		382,800	
<b>Finance</b>					
Financial and Economic Policies .....	1			259,200	
Auditor General .....	15			187,700	
Insurance .....	20			29,000	
Governor General and Lieutenant-Governors .....	1			27,450	
<b>Indian Affairs and Northern Development</b>					
Administration .....	1			668,200	
Indian and Eskimo Affairs—Operating .....	5	5,578,727	1,350,000		
Indian and Eskimo Affairs—Capital .....	10				10,117,800
Northern Affairs .....	25		75,000		150,200
Parks Canada—Operating .....	70		400,000		
Parks Canada—Capital .....	75				3,756,000
<b>Industry, Trade and Commerce</b>					
Trade—Industrial .....	1			859,216	
Tourism .....	40			158,900	
Grains and Oilseeds .....	45			12,800	
Foreign Investment Review Agency .....	65			36,600	
Statistics Canada .....	75			566,200	
<b>Justice</b>					
Administration .....	1			185,900	
<b>Labour</b>	1			180,100	
<b>Manpower and Immigration</b>					
Administration .....	1	930,000		1,126,300	
Development and Utilization of Manpower—Operating .....	5		4,984,568		
Development and Utilization of Manpower—Grants and Contributions .....	10		355,000		
Immigration .....	15	381,000			
<b>National Defence</b>	1		7,552,000	2,050,000	9,681,715
<b>National Health and Welfare</b>					
Administration .....	1			1,250,800	
Health Care .....	10		660,000		
Health Protection—Operating .....	25		59,746		
Health Protection—Grants and Contributions .....	30		457,254		
Income Security and Social Assistance .....	45	842,454			



**Miscellaneous—Concluded****TREASURY BOARD—Concluded****GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS—Concluded**Details of amounts transferred to other Departments to supplement provisions of other votes follow:—*Concluded*

Department or Agency	Vote Supplemented	Vote 5 Government Contingencies (Salaries)	Vote 10 Student Summer Employment	Vote 15 Public Service Bilingualism	Vote 17c Federal Labour Intensive Projects
		\$	\$	\$	\$
National Revenue					
Customs and Excise .....	1			1,067,100	
Taxation .....	5			1,389,000	
Post Office .....	1	30,000,000		1,138,400	
Privy Council .....	1			96,900	
Canadian Intergovernmental Conference Secretariat .....	5			13,000	
Public Service Staff Relations Board .....	25			53,600	
Public Works					
Administration .....	1			240,700	
Professional and Technical Services .....	5			234,800	
Accommodation .....	10			215,000	
Regional Economic Expansion .....	1			204,200	
Science and Technology					
Ministry of State .....	1			41,600	
National Research Council					
Engineering and National Science Research .....	5	700,000		51,000	76,000
Scientific and Technical Information .....	25			28,000	
Scholarships and Grants in Aid of Research .....	30			8,000	
Secretary of State					
Administration .....	1	10,200		120,400	
Bilingualism Development .....	5	31,000			
Arts and Culture .....	15	20,000			
Education Support .....	25	54,000			
Citizenship—Operating .....	35	475,000	709,000		
Citizenship—Grants and Contributions .....	40		6,108,000		
National Film Board .....	70			172,200	
National Library .....	80	243,000		95,200	
National Museums of Canada .....	85			612,500	
Public Archives .....	95			196,000	
Public Service Commission .....	105			4,111,600	
Solicitor General					
Administration .....	1		93,000	163,000	
Correctional Services .....	5		188,540	475,500	1,235,267
National Parole Board .....	15		222,836	95,800	
Royal Canadian Mounted Police—Operating .....	20		195,624	160,200	
Supply and Services					
Administration .....	1	50,188(a)		904,900	
Services .....	15			1,357,600	
Transport					
Headquarters .....	1			994,500	
Marine Transportation .....	10				624,000
Air Transportation—Operating .....	20				3,093,000
Air Transportation—Capital .....	25				289,000
Canadian Transport Commission .....	80			130,200	
Treasury Board					
Central Administration of the Public Service .....	1			3,874,900	
Employer Contributions to Employee Benefit Plans .....	20	15,700,000			
Urban Affairs					
Ministry of State .....	1			79,200	
National Capital Commission .....	30			248,400	1,117,500
Veterans Affairs					
Administration .....	1			45,500	
War Veterans Allowance Board .....	5			6,500	
Welfare Services—Operating .....	15			39,000	
Pension Review Board .....	25			6,500	
Pensions—Operating .....	30			19,500	
Bureau of Pensions Advocates .....	40			6,500	
Treatment Services .....	45			91,000	
		56,918,666	23,999,568	31,516,966	41,212,290

(a) This item was for grants in lieu of taxes and not for salaries.

# SECTION 36

## 1976-77 PUBLIC ACCOUNTS

### Miscellaneous Statements by Department

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## Travelling Expenses of Ministers and Parliamentary Secretaries

### AGRICULTURE

Hon E F Whelan incurred travelling expenses of \$49,308 charged to Vote 1.

Irene Pelletier, Parliamentary Secretary, incurred travelling expenses of \$4,923 charged to Vote 1.

### COMMUNICATIONS

Hon J Sauvé incurred travelling expenses of \$5,319 charged to Vote 1.

R Milne, Parliamentary Secretary, incurred travelling expenses of \$653 charged to Vote 1.

### CONSUMER AND CORPORATE AFFAIRS

Hon A C Abbott and Hon B MacKasey incurred travelling expenses of \$10,068 and \$9,175 respectively, charged to Vote 1.

C G Lajoie and A T Lee, Parliamentary Secretaries, incurred travelling expenses of \$54 and \$222 respectively, charged to Vote 1.

### ENERGY, MINES AND RESOURCES

Hon A Gillespie incurred travelling expenses of \$21,274\* charged to Vote 1.

Mr M Dupras incurred travelling expenses of \$259 charged to Vote 1.

Dr M Foster, Parliamentary Secretary, incurred travelling expenses of \$5,421 charged to Vote 1.

### ENVIRONMENT

Hon Romeo LeBlanc incurred travelling expenses of \$37,197 charged to Vote 1.

G Baker, Parliamentary Secretary, incurred travelling expenses of \$2,284 charged to Vote 1.

### EXTERNAL AFFAIRS

Hon A J MacEachen and Hon D Jamieson incurred travelling expenses of \$17,324 and \$21,753 respectively, charged to Vote 1.

M Bégin and F Leblanc, Parliamentary Secretaries, incurred travelling expenses of \$458 and \$478 respectively, charged to Vote 1.

### FINANCE

Hon D S Macdonald incurred travelling expenses of \$1,551 charged to Vote 1.

### INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Hon Judd Buchanan incurred travelling expenses of \$4,119 charged to Vote 1.

Hon Warren Allmand incurred travelling expenses of \$6,312 charged to Vote 1.

I Campagnolo, Parliamentary Secretary, incurred travelling expenses of \$938 charged to Vote 1.

K Penner, Parliamentary Secretary, incurred travelling expenses of \$427 charged to Vote 1.

### INDUSTRY, TRADE AND COMMERCE

Hon D G Jamieson incurred travelling expenses of \$15,379 charged to Vote 1.

Hon J Chretien incurred travelling expenses of \$13,325 charged to Vote 1.

Hon L Marchand incurred travelling expenses of \$11,185 charged to Vote 1.

\*This amount includes charges for DND and MOT charter flights which transported departmental employees as well as the Minister.

H Poulin, Parliamentary Secretary, incurred travelling expenses of \$179 charged to Vote 1.

### JUSTICE

Salary of Minister, Salaries Act, c 243, R S, as amended Honourable R Basford \$20,000.

Motor car allowance to Minister, c 249, R S, as amended \$2,000.

Hon R Basford received travelling expenses of \$44,440.

### LABOUR

Hon J Munro incurred travelling expenses of \$56,703 charged to Vote 1.

Mr J Olivier, Parliamentary Secretary, incurred travelling expenses of \$2,561 charged to Vote 1.

Mr F Leblanc, Parliamentary Secretary, incurred travelling expenses of \$2,110 charged to Vote 1.

Mr M MacGuigan, Parliamentary Secretary, incurred travelling expenses of \$188 charged to Vote 1.

### MANPOWER AND IMMIGRATION

Hon Robert Andras incurred travelling expenses of \$4,672 charged to Vote 1.

Hon Bud Cullen incurred travelling expenses of \$7,693 charged to Vote 1.

Mr Arthur Portelance, Parliamentary Secretary, incurred travelling expenses of \$743 charged to Vote 1.

### NATIONAL DEFENCE

Hon James Richardson and Hon B Danson incurred travelling expenses of \$7,951 and \$13,554 respectively, charged to Vote 1.

### NATIONAL HEALTH AND WELFARE

Hon Marc Lalonde incurred travelling expenses of \$17,047 charged to Vote 1.

Hon Iona Campagnolo incurred travelling expenses of \$15,485 charged to Vote 35.

R Kaplan and P E McKae, Parliamentary Secretaries, incurred travelling expenses of \$2,590 and \$595 respectively, charged to Vote 1.

### NATIONAL REVENUE

#### Customs and Excise

Hon B Cullen incurred travelling expenses of \$9,434 charged to Vote 1.

Hon M Begin incurred travelling expenses of \$2,426 charged to Vote 1.

### POST OFFICE

Travelling expenses of Minister for the fiscal year 1976-77 charged to Vote 1 .....	\$12,943
Payments to the Department of Transport .....	12,387
Payments to the Department of National Defence .....	6,406
	<hr/> 31,736 <hr/>

### PRIVY COUNCIL

The Right Hon P E Trudeau, Prime Minister of Canada, incurred travelling expenses of \$12,033 charged to Vote 1.

Hon R Perrault incurred travelling expenses of \$9,338, Hon J P Guay \$87, Hon A J MacEachen \$6,913 and Hon M Sharp \$2,854, respectively, charged to Vote 1.

**Travelling Expenses of Ministers and Parliamentary Secretaries—Concluded****PUBLIC WORKS**

Hon Judd Buchanan incurred travelling expenses of \$3,562 charged to Vote 1.

Hon C M Drury incurred travelling expenses of \$2,449 charged to Vote 1.

A Cyr, Parliamentary Secretary, incurred travelling expenses of \$3,096 charged to Vote 1.

J R Gauthier, Parliamentary Secretary, incurred travelling expenses of \$2,111 charged to Vote 1.

**VETERANS AFFAIRS**

Hon D J MacDonald incurred travelling expenses of \$17,642 charged to Vote 1.

**REGIONAL ECONOMIC EXPANSION**

Hon M Lessard incurred travelling expenses of \$29,847 charged to Vote 1.

Dr C McIsaac, Parliamentary Secretary, incurred travelling expenses of \$482 charged to Vote 1.

E Lumley, Parliamentary Secretary, incurred travelling expenses of \$140 charged to Vote 1.

**SCIENCE AND TECHNOLOGY**

Hon J H Faulkner incurred travelling expenses of \$7,661 charged to Vote 1.

**SECRETARY OF STATE**

Hon J H Faulkner incurred travelling expenses of \$2,712 charged to Vote 1.

Hon John Roberts incurred travelling expenses of \$11,619 charged to Vote 1.

Coline Campbell, Parliamentary Secretary, incurred travelling expenses of \$71 charged to Vote 1.

Jacques Guilbeault, Parliamentary Secretary, incurred travelling expenses of \$220 charged to Vote 1.

**SOLICITOR GENERAL**

Hon Warren Allmand incurred travelling expenses of \$5,816 charged to Vote 1.

Hon Francis Fox incurred travelling expenses of \$10,692 charged to Vote 1.

Mr H Poulin incurred travelling expenses of \$828 charged to Vote 1.

**SUPPLY AND SERVICES**

Hon Jean-Pierre Goyer incurred travelling expenses of \$15,397 charged to Vote 1.

**TRANSPORT**

Hon Otto Lang, Minister of Transport, incurred travelling expenses of \$7,296 charged to Vote 1.

R Goodale, Parliamentary Secretary, incurred travelling expenses of \$1,664 charged to Vote 1.

M Roy, Parliamentary Secretary, incurred travelling expenses of \$1,507 charged to Vote 1.

**TREASURY BOARD**

Hon J Chretien and Hon R Andras incurred travelling expenses of \$3,721 and \$7,200 respectively, charged to Vote 1.

**URBAN AFFAIRS**

Hon B Danson, Minister, incurred travelling expenses of \$3,024 charged to Vote 1.

Hon A Ouellet, Minister, incurred travelling expenses of \$12,282 charged to Vote 1.

**Payments by other Departments for use of Ministry  
of Transport aircraft during 1976-77**

	Amount
	\$
Agriculture .....	15,572
Communications .....	4,301
Consumer and Corporate Affairs .....	9,064
Energy, Mines and Resources .....	11,333
Environment .....	3,418
External Affairs .....	12,467
Finance .....	11,890
Fisheries .....	13,794
Fitness .....	5,239
Indian Affairs and Northern Development .....	23,581
Industry, Trade and Commerce .....	24,911
Interparliamentary Relations .....	8,926
Justice .....	16,809
Labour .....	18,680
Manpower and Immigration .....	8,814
National Health and Welfare .....	10,804
National Revenue .....	4,546
Post Office .....	10,549
Privy Council .....	6,438
Public Works .....	2,636
Regional Economic Expansion .....	9,298
Science and Technology .....	5,126
Secretary of State .....	9,714
Senate .....	4,388
Solicitor General .....	11,300
Supply and Services .....	7,379
Treasury Board .....	7,810
Urban Affairs .....	10,679
Veterans Affairs .....	5,435
Others .....	17,221
	<u>312,122</u>



## Refunds of Amounts credited to Revenue in previous years

PARTICULARS	Amount	PARTICULARS	Amount
	\$		\$
<b>AGRICULTURE</b>		<b>MANPOWER AND IMMIGRATION</b>	
Research Branch		Refunds of forfeitures (Bonds posted under provisions of the Immigration Act)	4,200
Refund of rent	300	Refunds of overpayments for Canada Manpower Training Program accounts	1,214
<b>COMMUNICATIONS</b>		Refunds of overpayments for Recoverable Adjustment Assistance accounts	125
Refund of Radio Licence fees received in previous years	86,470	Refunds of overpayments for Czechoslovakian student loans	70
<b>CONSUMER AND CORPORATE AFFAIRS</b>		Refunds of overpayments for Canada Manpower Industrial Training Program accounts	1,796
Bankruptcy	6,343	Miscellaneous	2,410
Consumer Fraud	90		9,815
Copyrights	1,390		
Corporations	36,071	<b>NATIONAL HEALTH AND WELFARE</b>	
Electricity & Gas	124	<b>MEDICAL SERVICES PROGRAM</b>	
Patents	3,575	Refund of overdeduction of employee living accommodation charges in 1975-76	8,964
Registration	17		
Trade Marks	4,607		
	52,217		
<b>ENERGY, MINES AND RESOURCES</b>		<b>PUBLIC WORKS</b>	
<b>MINERAL ENERGY RESOURCES PROGRAM</b>		Payment to Crown Assets Disposal Corporation of proceeds from the sale of furniture	3,262
Refund of royalty payments	11,567	Release of deposit bid, Apex Electric Ltd	25
			3,287
<b>ENVIRONMENT</b>		<b>REGIONAL ECONOMIC EXPANSION</b>	
Corrigan, W	292	This amount represents adjustments from interest revenue received to loan repayments resulting from changes in repayment amortization schedules from 20 years to 10 years for Special Area Agreement Project 60856 Newfoundland and Projects 77219, 72227, 72229, Nova Scotia.	101,561
D and E Enterprises	6,780		
Estate of the late Charles Boyd	16		
Gingras, L	40		
Ireland, N	25		
McBain, W	312		
Ward, R	100		
	7,565		
*Journal Voucher to correct payment to D and E Enterprises		<b>SOLICITOR GENERAL</b>	
<b>FINANCE</b>		<b>Correctional Services</b>	
To refund RCMP for CT-100, received in error.		Refund of unused Air Canada ticket	206
REF #FIN CS 217—March 10, 1976	74	Refund of duplicate salary advance recovery	300
To reimburse the Province of Ontario for payment made in error.		Refunds of overpayment for directives	99
REF #FIN CS 22—May 5, 1975	19	Journal voucher to correct item	616
	93		1,221
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		<b>TRANSPORT</b>	
Canada mining fees	162	Aircraft landing fees	1,358
Land use fees	94,966	Aircraft parking	63
Living accommodation and services	3,897	Aircraft registration certificates	234
Oil and gas forfeitures	3,771	Aircraft type approval fees	20
Oil and gas leases	1,013,376	Airport licences	25
Oil and gas transfer fees	95	Airworthiness certificates	185
Placer mining fees	840	Aviation personnel licences	262
Prospector's licences	60	Concessions—	
Quarrying leases	658	Restaurants and snack bars	127,268
Quarrying royalties	200	Fines and forfeitures	5
Road subsidies	5,765	Forfeited balance of deserters wages	177
Security deposit	800	Marine licences and fees	63
Territorial land leases and fees	2,776	Rentals—	
Timber permits	2,570	Land	4,961
Yukon quartz mining fees	2,346	Living Quarters—Employees	583
Miscellaneous	641	Miscellaneous	6,364
	1,132,923	Office and shop space	998
		Public address system	255
<b>INDUSTRY, TRADE AND COMMERCE</b>		Space control lines and power	204
Refund of overpayment to Program for Export Market Development	376	Whole buildings	16
Refund of interest adjustment to loans to manufacturers of automotive products	3,602	Refund of overpayment	818
	3,978	Sales—	
		Miscellaneous	89
<b>Statistics Canada</b>		Water	200
Return of Material sold in previous fiscal year	62	Snow removal services	500
Payment to Information Canada for Revenue collected on their behalf in previous fiscal year	1,539		144,648
	1,601	<b>TRANSPORT</b>	
		<b>Canadian Transport Commission</b>	
		Steamship licence fees	41

## Special Distribution of Expenditures Maintained under Authority of Treasury Board

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
<b>AGRICULTURE</b>			Contribution to the Corporation of the District of Kent for capital costs incurred by the municipality on behalf of the Research Station at Agassiz, British Columbia .....		
<b>Vote 1</b>					
<b>ADMINISTRATION PROGRAM</b>					
Program expenditures				22,222	22,222
Salary and wages .....	15,782,545	15,330,304		82,554,800	79,217,763
Other operating costs .....	7,201,600	6,909,340			
	22,984,145	22,239,644	<b>Vote 10</b>		
Small farm development adjustment			<b>Capital expenditures</b>		
Salaries and wages, and other personnel .....	2,026,424	1,978,653	Salaries and wages, and other personnel .....	246,000	171,685
Other operating costs .....	2,097,500	1,669,984	Federal facilities clean-up fund .....	190,000	161,037
Canfarm			Capital costs .....	3,234,000	3,213,158
Salaries and wages .....	4,192,084	3,886,977	Lethbridge office laboratory		
Other operating costs .....	1,933,000	1,678,311	Capital costs .....	6,757,000	6,446,500
Food Systems Branch			Reserved .....	54,800	
Salaries and wages .....	410,756	374,906	Kentville office laboratory .....	688,200	263,422
Other operating costs .....	99,400	95,230		11,170,000	10,255,802
Tenant services .....	163,000	46,999	<b>Stat.</b>		
Public Service bilingualism .....	216,300	167,982	Contribution to employee benefit plans ..	6,270,000	6,270,000
Federal labour intensive projects .....	305,700	149,299	Refunds of amounts credited to revenue in previous years .....	300	300
Reserved advertising funds .....	38,500			6,270,300	6,270,300
Salary adjustment reserve .....	213,392				
	34,680,201	32,287,985	Total .....	99,995,100	95,743,865
Contributions			<b>Vote 15</b>		
Contribution to the Canada Grains Council .....	60,000	60,000	<b>PRODUCTION AND MARKETING PROGRAM</b>		
Canada's fee for membership in the International Commission on Irrigation and Drainage .....	7,000	2,126	<b>Operating expenditures</b>		
Contribution to the Commonwealth Agricultural Bureau .....	712,000	603,707	Salaries and wages, and other personnel .....	34,932,800	34,408,036
Contribution to the Canada Safety Council in support of National Farm Safety Week .....	4,000	4,000	Other operating costs .....	5,873,201	5,844,210
	35,463,201	32,957,818		40,806,001	40,252,246
<b>Stat.</b>			Tenant services .....	200,000	76,584
Minister of Agriculture			Public Service bilingualism .....	240,700	152,500
Salary and Motor Car Allowance .....	22,000	22,000	Western grains stabilization statistical survey .....	1,000,000	667,177
Contributions to employee benefit plans .....	2,303,000	2,303,000		42,246,701	41,148,507
	2,325,000	2,325,000	<b>Vote 20</b>		
Total .....	37,788,201	35,282,818	<b>Grants</b>		
<b>Vote 5</b>			Payments in the current and subsequent fiscal years for small farm development—Adjustment in accordance with terms and conditions approved by the Governor in Council .....		
<b>RESEARCH PROGRAM</b>				*27,668,159	2,892,383
Operating expenditures			Grants to assist in the marketing of agricultural products .....	20,000	
Salaries and wages, and other personnel .....	61,416,221	60,698,872	Canadian Horticultural Council .....	8,400	8,400
Other operating costs .....	14,501,500	14,257,928	Canadian Council on 4-H Clubs .....	36,000	30,500
	75,917,721	74,956,800	Canadian National Livestock Records .....	50,000	50,000
Tenant services .....	619,778	256,328	Federated Women's Institute of Canada .....	10,000	10,000
Public Service bilingualism .....	265,600	150,627	Royal Agricultural Winter Fair, Toronto .....	50,000	50,000
Federal labour intensive projects .....	641,800	565,306	Canadian Western Agribition, Regina .....	50,000	50,000
Contract research .....	2,100,000	1,859,220	Canadian Plowing Council .....	5,000	5,000
Salary adjustment reserve .....	1,554,279		World Hereford Conference .....	22,000	22,000
	81,099,178	77,788,281	<b>Contributions</b>		
Grants			Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1977 .....	268,334,000	261,866,142
Grants in aid of agricultural research in universities and other scientific organizations in Canada .....	1,326,500	1,325,244	Canada's fee for membership in the International Dairy Federation .....	4,400	4,372
Contributions			Canadian Seed Growers' Association .....	22,000	
Canada's fee for membership in the International Society for Horticultural Science .....	900	764	4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs .....	190,200	180,421
Contribution towards the expenses of the Eleventh Congress of the International Society of Soil Science .....	50,000	50,000			
Contribution towards the expenses of the Twenty-seventh Executive Council Meeting of the International Commission on Irrigation and Drainage .....	6,000	5,767			
Contribution to the Canadian Agricultural Research Council .....	50,000	25,486			

\*Available from prior years' appropriation.

## Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
<b>AGRICULTURE—Continued</b>					
<b>PRODUCTION AND MARKETING PROGRAM—Concluded</b>					
<b>Vote 20—Concluded</b>					
Class "A" and Class "B" fairs, winter and spring fairs and special fairs .....	1,493,000	1,492,907			
Agricultural museums .....	36,000	31,075			
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto .....	130,000	113,743			
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings .....	15,000	3,064			
Livestock improvement .....	214,000	91,321			
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of pesticide residue .....	2,000				
Payments to farmers, in accordance with an agreement entered into with the Province of Manitoba, in respect of a joint assistance program in the purchase of hay, processed feed and feed grain and the transportation of hay and straw required as a result of crop losses due to adverse weather .....	2,565,000	2,539,281			
Payments to the Province of Ontario of fifty percent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages required as a result of adverse weather .....	60,000	60,000			
Payments in accordance with an agreement entered into with the Province of Ontario in respect of a loan guarantee program for farmers whose needs for special credit arose from adverse weather in 1972 .....	48,000	41,976			
Contribution to United Co-operatives of Ontario for assistance in the construction of a grain terminal complex .....	500,000	500,000			
Contributions to producer groups towards the cost of construction of regular cold storages, frost-free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council .....	1,535,000	892,476			
Contributions to producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production .....	1,000,000	759,377			
Estimated amount required to recoup the Agricultural Products Board to cover the net operating loss recorded in their accounts as at March 31, 1977 .....	1,388,000	1,121,930			
	305,456,159	272,816,368			
<b>Vote 25</b>					
Payments to processors in respect of consumer subsidies on skim milk powder .....	13,730,000	13,079,735			
<b>Stat.</b>					
Contributions to the Provinces under the Crop Insurance Act (RSc C-36) ..	56,456,476	56,456,476			
Contributions to employee benefit plans .....	3,417,000	3,417,000			
	59,873,476	59,873,476			
<b>Vote L30</b>					
Loans in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of multi-purpose exhibition buildings .....	5,000,000	696,499			
Total .....	426,306,336	387,614,585			
<b>Vote 35</b>					
<b>HEALTH OF ANIMALS PROGRAM</b>					
<b>Program expenditures</b>					
Salaries and wages, and other personnel .....	48,244,400	48,237,123			
Other operating costs .....	6,915,200	6,640,940			
	55,159,600	54,878,063			
Tenant services .....	55,000	16,628			
Public Service bilingualism .....	83,450	82,932			
Federal labour intensive projects .....	258,800	190,927			
Federal facilities clean-up fund .....	50,000	46,352			
	55,606,850	55,214,902			
<b>Contributions</b>					
Canada's fee for membership in the Office internationale des épizooties .....	17,000	15,235			
Payments in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal at St Hyacinthe, and Saskatchewan at Saskatoon .....	455,800	51,061			
Contributions towards the transformation, fittings, and maintenance of the headquarters building of the Office internationale des épizooties, Paris, France .....	7,000	6,303			
Contribution to the Canadian Veterinary Medical Association .....	1,800	1,800			
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act .....	11,310,000	8,801,511			
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies .....	90,000	84,208			
Compensation at rates determined in the manner provided by Section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder .....	120,000	81,822			
Compensation to producers for economic loss associated with the Bluetongue Quarantine Area in the South Okanagan Area of British Columbia .....	400,000	162,654			
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of Anthrax .....	10,000				
	68,018,450	64,419,496			
<b>Stat.</b>					
Contributions to employee benefit plans .....	4,545,000	4,545,000			
Federal court awards .....	31,292	31,292			
	4,576,292	4,576,292			
Total .....	72,594,742	68,995,788			



## Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
<b>AGRICULTURE—Concluded</b>					
<b>Vote 40</b>					
<b>CANADIAN GRAIN COMMISSION PROGRAM</b>					
Program expenditures					
Salaries and wages, and other personnel .....	17,507,541	16,187,989			
Other operating costs .....	4,226,600	4,197,199			
	21,734,141	20,385,188			
Federal facilities clean-up fund .....	850,000	850,000			
Purchase of screenings .....	175,000	164,577			
Capital costs .....	2,823,000	2,736,595			
Public Service bilingualism .....	33,200	383			
Federal labour intensive projects .....	351,500	248,368			
Salary adjustment reserve .....	136,860				
	26,103,701	24,385,111			
Contributions					
Canada's fee for membership in the International Association for Cereal Chemistry .....	2,000	1,469			
	26,105,701	24,386,580			
<b>Stat.</b>					
Salaries of the Commissioners .....	103,582	103,582			
Salary of the Supervisor, Winnipeg Commodity Exchange .....	39,972	39,972			
Contributions to employee benefit plans .....	1,810,000	1,810,000			
	1,953,554	1,953,554			
	28,059,255	26,340,134			
Total .....	664,743,634	613,977,190			
<b>Vote 45</b>					
<b>Canadian Dairy Commission</b>					
Program expenditures					
Salaries and wages, and other personnel .....	935,246	882,828			
Other operating costs .....	556,000	450,995			
	1,491,246	1,333,823			
Federal labour intensive projects .....	19,000	14,723			
Salary adjustment reserve .....	24,554				
	1,534,800	1,348,546			
Contributions					
Contribution to the Dairy Food Services Bureau for the market promotion of milk products .....	500,000	500,000			
Total .....	2,034,800	1,848,546			
<b>Vote 50</b>					
<b>Canadian Livestock Feed Board</b>					
Operating expenditures					
Salaries and wages, and other personnel .....	484,772	430,169			
Other operating costs .....	294,000	249,336			
	778,772	679,505			
Salary adjustment reserve .....	54,228				
	833,000	679,505			
<b>Vote 55</b>					
<b>Contributions</b>					
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	14,000,000	12,050,095			
Reserve allotment on Feed Freight Assistance .....	7,000,000				
	21,000,000	12,050,095			
Total .....	21,833,000	12,729,600			
<b>Vote 60</b>					
<b>Farm Credit Corporation</b>					
Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1977 .....					
	3,700,000	2,400,000			
Total, Department .....	\$ 692,311,434	\$ 630,955,336			
<b>COMMUNICATIONS</b>					
<b>Canadian Radio-Television Commission</b>					
Salaries and wages .....	7,113,000	7,109,295			
Salary adjustment reserve .....	838,000	621,700			
Operating costs .....	3,519,000	3,327,994			
Tenant services .....	66,000	64,756			
Contributions toward research under Section 18 of the Broadcasting Act ..	75,000	59,800			
Reserved publicity allotment .....	4,000				
Public Service bilingualism .....	59,150	52,710			
Contribution to employee benefit plans ..	814,000	814,000			
Total .....	\$ 12,488,150	\$ 12,050,255			
<b>CONSUMER AND CORPORATE AFFAIRS</b>					
<b>Vote 30</b>					
Salaries and wages .....	11,600,000	11,549,241			
Operating costs .....	10,587,000	10,346,165			
TB Vote 15 .....	70,000	70,000			
	22,257,000	21,965,406			
<b>Stat.</b>					
Contributions to employee benefit plans ..	743,000	743,000			
Total .....	\$ 23,000,000	\$ 22,708,406			
<b>ENERGY, MINES AND RESOURCES</b>					
<b>ADMINISTRATION PROGRAM</b>					
Salary adjustment reserve allotment .....	78,711				
Personnel costs allotment .....	8,434,289	8,350,411			
Operating costs allotment .....	5,236,000	5,268,611			
Reserved publicity allotment .....	9,000				
Capital costs allotment					
Program expenditures .....	683,000	684,227			
Tenant services .....	1,263,000	1,263,000			
Revenue recoveries allotment .....	(2,869,000)	(2,960,121)			
<b>Special</b>					
Continuous language training replacements					
Salaries .....	1,110,200	665,120			
<b>Stat.</b>					
Minister's salary and motor car allowance .....	22,000	22,000			
Contributions to superannuation accounts .....	852,000	852,000			
Total .....	14,819,200	14,145,248			
<b>MINERAL AND ENERGY RESOURCES PROGRAM</b>					
Salary adjustment reserve .....	1,932,357				
Personnel costs .....	34,962,929	34,892,757			
Operating costs .....	20,433,714	19,489,902			
Capital costs .....	3,189,000	3,180,810			
Grants and contributions .....	3,600,000	2,647,837			
Federal Labour Intensive Program .....	700,208	650,462			
Reserved publicity allotment .....	14,000				
National Minerals Research Program ..	300,000	278,635			
Saskatchewan Petroleum Program (frozen) .....	67,000				
Pit slope project					
Personnel costs .....	115,000	70,697			
Operating costs .....	285,000	170,850			
Fundytidal power study .....	1,100,000	875,350			

## Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>ENERGY, MINES AND RESOURCES—Concluded</b>					
<b>MINERAL AND ENERGY RESOURCES PROGRAM—Concluded</b>					
Vote 6b			Payments under the Diplomatic Service (Special) Suprannuation Act .....	47,823	47,823
Payments to Alberta .....	4,000,000	4,000,000	Contributions to employee benefit plans	5,191,000	5,191,000
Vote 7d			Supplementary retirement benefits		
Payments to Nova Scotia .....	29,172,500	29,172,500	Diplomatic Service Suprannuation ..	24,758	24,758
Vote 8d			Refunds of amounts credited to revenue in previous years .....	4,982	4,982
Payments to Prince Edward Island .....	4,592,500	4,592,500		5,290,563	5,290,563
Vote 10			Vote 20		
Uranium Canada			<b>WORLD EXHIBITIONS PROGRAM</b>		
Program expenditures .....	12,000	7,056	Salary adjustment reserve .....	13,200	
Stat.			Operating expenditures .....	103,800	93,290
Payments to Interprovincial Pipelines Limited .....	20,713,689	20,713,689	Contributions as detailed in the Estimates .....	52,000	20,143
Contributions to employee benefit plans	3,643,000	3,643,000		8,000	5,808
Refunds of revenue credited to previous years .....	11,567	11,567		177,000	119,241
Total .....	128,844,464	124,397,612	Stat.		
<b>EARTH SCIENCES PROGRAM</b>			Contributions to employee benefit plans	12,000	12,000
Salary adjustment reserve .....	314,322		Total .....	241,942,832	230,499,118
Personnel costs .....	25,873,678	25,825,845	Vote 25		
Operating costs .....	16,466,001	16,428,352	<b>Canadian International Development Agency</b>		
Capital costs .....	4,417,000	4,416,693	Operating costs .....	6,190,500	6,182,745
Grants and contributions .....	309,000	303,419	Salaries & wages .....	17,960,000	17,951,974
Federal Labour Intensive Program .....	53,800	38,558	Tenant services .....	88,000	83,958
Reserved publicity allotment .....	10,000		Reserve publicity allotment .....	3,500	
Arctic Islands gas pipeline			Official languages program .....	382,800	382,800
Personnel costs .....	205,000	202,478	Total .....	24,624,800	24,601,477
Operating costs .....	130,000	121,973	Vote 30		
Stat.			International Development Assistance ..	127,665,009	104,705,476
Contributions to employee benefit plans	2,636,000	2,636,000	International Food Aid Program .....	261,589,000	237,511,343
Total .....	50,414,801	49,973,318	United Nations Development Program ..	29,000,000	29,000,000
<b>Energy Supplies Allocation Board</b>			United Nations Children's Fund .....	5,000,000	5,000,000
Salary adjustment reserve .....	71,210		International Institute for Tropical Agriculture .....	950,000	950,000
Salaries and wages .....	640,892	639,642	International Crop Research Institute for Semi-Arid Tropics .....	900,000	900,000
Operating costs .....	591,574	436,764	International Potato Centre .....	520,000	520,000
Reserve allotment re transfer .....	430,000		International Laboratory for Research on Animal Diseases .....	400,000	400,000
Transfer from TB Vote 15 .....	55,000		West African Rice Development Association .....	200,000	200,000
Stat.			International Genetic Resources Project .....	100,000	100,000
Contributions to employee benefit plans	99,200	99,200	International Rice Research Institute ..	600,000	600,000
	1,887,876	1,175,606	United Nations Fund for Population Activities .....	5,000,000	5,000,000
Total, Department .....	\$ 195,966,341	\$ 189,691,784	International Planned Parenthood Federation .....	2,750,000	2,750,000
<b>EXTERNAL AFFAIRS</b>			World Health Organization (Population) .....	1,500,000	1,500,000
Vote 1			World Health Organization (Smallpox) .....	300,000	300,000
<b>CANADIAN INTERESTS ABROAD PROGRAM</b>			International Bank for Reconstruction and Development (Onchocerciasis Campaign) .....	500,000	500,000
Salary adjustment reserve .....	3,341,435		United Nations Training and Research Institute .....	70,000	70,000
Salaries .....	65,130,300	65,092,377	International Institute for Educational Planning .....	150,000	150,000
Tenant services .....	309,000	53,014	Commonwealth Fund for Technical Cooperation .....	4,350,000	4,350,000
Public Service bilingualism .....	482,500	433,234	International University Cooperation Fund .....	250,000	250,000
Operating expenditures .....	91,203,343	85,715,130	Commonwealth Legal Advisory Services .....	6,758	5,785
Publicity lapsing allotment .....	87,422		United Nations High Commissioner for Refugees .....	750,000	750,000
	160,554,000	151,293,755	United Nations Education and Training Program for Southern Africans .....	225,000	225,000
Vote 5					
Capital expenditures .....	29,007,500	28,514,704			
Vote 10					
The Grants listed in the Estimates and contributions .....	46,901,769	45,268,855			
Stat.					
Salary and motor car allowance of the Secretary of State for External Affairs .....	22,000	22,000			



## Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
<b>EXTERNAL AFFAIRS—Concluded</b>					
<b>Canadian International Development Agency—Concluded</b>					
<b>Vote 30—Concluded</b>					
United Nations Relief and Works Agency for Palestine Refugees in the Near East .....	1,650,000	1,650,000			
International University Exchange Fund .....	200,000	200,000			
International Trade Centre .....	500,000	500,000			
International Atomic Energy .....	186,234	178,417			
Food and Agriculture Organization, Freedom from Hunger/Action for Development Special Program .....	225,000	200,000			
Society for International Development ..	10,000	10,000			
Contributions to United Nations International Children's Emergency Fund (I.E.R.) .....	2,000,000	2,000,000			
International Emergency Relief .....	2,000,000	2,000,000			
Scholarships to Canadians for Studies Related to International Development .....	200,000	182,103			
Grants to International Development Research Centre .....	29,700,000	29,700,000			
Contributions to Development Assistance Projects of Canadian and International Organizations .....	38,200,000	38,147,968			
Incentives to Canadian Private Investment in Developing Countries .....	200,000	92,978			
Contributions to the United Nations Development Program .....	250,000	250,000			
Total .....	518,097,001	470,849,070			
<b>Vote L35</b>					
Development Loans .....	200,000,000	252,027,378			
<b>Vote L40</b>					
Asian Development Bank .....	51,270,000	50,767,555			
<b>Stat.</b>					
Contributions to employee benefit plans .....	1,708,000	1,708,000			
	795,699,801	799,953,480			
Total, Department .....	\$ 1,037,642,633	\$ 1,030,452,598			
<b>FINANCE</b>					
<b>Vote 1, 1b and 1d</b>					
<b>FINANCIAL AND ECONOMIC POLICIES PROGRAM</b>					
Salaries and wages .....	13,089,000	12,989,894			
Operating costs .....	4,616,001	4,231,433			
<b>TB Vote 15</b>					
Language Training .....	259,200	259,200			
	17,964,201	17,480,527			
<b>Vote 2b</b>					
<b>FINANCIAL AND ECONOMIC POLICIES PROGRAM</b>					
Public information campaign on anti-inflation control measures .....	1,324,000	1,191,500			
<b>Vote 5</b>					
<b>MUNICIPAL GRANTS PROGRAM</b>					
Grants to municipalities .....	89,600,000	89,599,388			
<b>Vote 10</b>					
<b>ANTI-DUMPING TRIBUNAL PROGRAM</b>					
Salaries and wages .....	524,000	433,100			
Operating costs .....	109,000	108,014			
	633,000	541,114			
Total .....	109,521,201	108,812,529			
			<b>Vote 15</b>		
			<b>Auditor General</b>		
			Salaries, wages and professional services .....	11,507,000	11,463,803
			Other expenditures .....	1,405,000	1,388,997
			Tenant services .....	65,000	32,241
			Public Service bilingualism (TB Vote 15) .....	187,700	187,700
				13,164,700	13,072,741
			<b>Stat.</b>		
			Auditor General's salary .....	58,000	57,963
			Contributions to employee benefit plans .....	876,000	876,000
				14,098,700	14,006,704
			Total, Department .....	\$ 123,619,901	\$ 122,819,233
			<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		
			<b>Vote 1</b>		
			<b>ADMINISTRATION PROGRAM</b>		
			<b>Program Expenditures</b>		
			Reserve publicity allotment—Lapsing .....	400	
			Salary adjustment reserve allotment ..	1,692,500	1,568,414
			Salaries, wages and allowances .....	15,383,800	13,976,844
			Operating costs allotment .....	3,097,300	3,071,056
			Tenant services costs .....	257,000	251,648
			From TB Vote 15 Public Service bilingualism .....	668,200	644,630
				21,099,200	19,512,592
			Minister's salary and motor car allowance .....	22,000	22,000
			Contributions to employee benefit plans .....	1,700,000	1,700,000
			Total .....	22,821,200	21,234,592
			<b>Vote 5</b>		
			<b>INDIAN AND ESKIMO AFFAIRS PROGRAM</b>		
			<b>Operating Expenditures</b>		
			Reserved publicity allotment—Lapsing .....	14,500	
			Salaries, wages and allowances .....	86,520,080	86,390,786
			Operating costs (including contributions and special payments) .....	334,655,647	332,876,826
			Grants as listed in the Estimates .....	3,903,000	2,924,741
			Specific claims research contributions .....	1,300,000	1,296,568
			Payments, in accordance with terms and conditions approved by the Governor in Council, in respect of native claimants relating to settlement of the claims arising from the James Bay Development Project ..	7,000,000	6,986,720
			Enumeration relative to James Bay agreement allotment .....	250,000	
			Tenant services costs .....	126,000	80,042
			Summer Youth Program .....	1,000,000	945,538
			Student residences allotment .....	2,712,900	2,450,567
			From TB Vote 10 student summer employment .....	1,350,000	1,350,000
				438,832,127	435,301,788
			<b>Vote 10</b>		
			<b>Capital Expenditures</b>		
			Capital costs .....	98,438,000	98,343,348
			Capital projects—DOE clean-up fund .....	1,120,000	1,057,887
			From TB Vote 17C federal labour intensive projects .....	10,117,800	9,882,611
			Less: estimated revenue credited to Vote .....	(316,000)	(245,443)
				109,359,800	109,038,403

## Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded</b>					
<b>INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded</b>					
<b>Vote 11b</b>					
Supplementary Estimated B.....	1				
Indian Annuities .....	703,553	703,553			
Contributions to employee benefit plans .....	7,915,000	7,915,000			
Write-off of active assets .....	39,574	39,574			
Write-off of loans issued from the Indian Housing Assistance Account ..	949,308	949,308			
Refunds of amounts credited to revenue in previous years .....	10,277	10,277			
Liabilities under guaranteed loans to Indians C M H C and F C C .....	136,175	136,175			
Liabilities under guaranteed loans for Indian Economic Development Account .....	551,149	551,149			
Total .....	558,496,964	554,645,227			
<b>Vote 25</b>					
<b>NORTHERN AFFAIRS PROGRAM</b>					
<b>Operating Expenditures</b>					
Reserve publicity allotment—Lapsing .....	14,100				
Salary adjustment reserve allotment ..	1,181,489	1,181,489			
Salaries, wages and allowances .....	11,807,480	11,710,008			
Operating costs .....	26,305,257	25,076,649			
Northern Careers program .....					
Salaries and wages .....	625,406	537,387			
Operating costs .....	328,634	328,634			
Eastern Arctic Social Environmental program .....					
Salaries and wages .....	135,625	89,549			
Operating costs .....	384,975	229,212			
Tenant services costs .....	109,000	69,791			
From TB Vote 10 student summer employment .....	75,000	75,000			
From TB Vote 17C federal labour intensive projects .....	150,200	96,066			
Vote 30 .....	41,117,166	39,393,785			
Capital Expenditures .....					
Capital costs .....	35,594,000	35,481,773			
<b>Vote 35</b>					
Grants and other transfer payments listed in the Estimates and contributions .....	208,516,226	206,628,007			
Contributions to employee benefit plans .....	1,319,000	1,319,000			
Write-off of active assets .....	50,943	50,943			
Refunds of amounts credited to revenue in previous years .....	1,122,646	1,122,646			
Total .....	287,719,981	283,996,154			
<b>Vote 70</b>					
<b>PARKS CANADA PROGRAM</b>					
<b>Operating Expenditures</b>					
Reserve publicity allotment—Lapsing .....	22,100				
Salary adjustment reserve allotment ..	4,915,730	3,853,627			
Salaries, wages and allowances .....	54,474,735	52,869,384			
Operating costs .....	19,932,555	19,736,809			
Tenant services .....	128,000	99,957			
Forest fire suppression and pre-suppression .....	945,000	536,583			
Grants and contributions as listed in the Estimates .....	108,781	102,484			
D S S audit services .....	224,000	220,159			
From TB Vote 10 student summer employment .....	400,000	384,797			
Less: estimated revenues credited to Vote .....	(11,620,000)	(10,701,236)			
Total .....	69,530,901	67,102,564			
<b>Vote 75</b>					
<b>Capital Expenditures</b>					
Federal facilities—DOE clean-up fund .....	320,000	274,006			
Canals bridge contribution .....	673,300	673,200			
Capital costs .....	64,268,700	62,905,383			
From TB Vote 17C federal labour intensive projects .....	3,756,000	3,464,682			
Total .....	69,018,000	67,317,271			
<b>Vote 80</b>					
<b>Payments to the National Battlefields Commission .....</b>					
Commission .....	813,000	813,000			
Contributions to employee benefit plans .....	5,902,600	5,902,600			
Write-off of active assets .....	104	104			
Total .....	145,264,605	141,135,539			
<b>Vote 84</b>					
<b>Northern Canada Power Commission .....</b>					
Commission .....	1,603,404	1,603,404			
Total, Department .....	\$ 1,015,906,154	\$ 1,002,614,916			
<b>INDUSTRY, TRADE AND COMMERCE</b>					
<b>Vote 75</b>					
<b>Statistics Canada</b>					
Operating costs (excluding Census) .....	15,864,237	15,726,335			
Census operating costs .....	43,197,862	35,959,022			
Canada's Fee for membership in the Inter-American Statistical Institute ..	23,986	23,986			
Contributions to the International Statistical Institute .....	1,029	1,029			
Contributions to the Association for Research in Income and Wealth .....	742	742			
Salaries and wages (Bureau less Census) .....	74,479,678	70,465,540			
Salaries and wages—Census .....	13,167,509	10,591,021			
Salary adjustment reserve .....	1,308,153				
Bilingualisms .....	566,200	136,056			
Tenant services .....	774,000	537,669			
Reserve publicity .....	55,000				
Total .....	149,438,396	133,441,400			
<b>Stat.</b>					
Contributions to employee benefit plans .....	9,281,677	9,281,677			
Refunds of amounts credited to revenue in previous years .....	1,601	1,601			
Total .....	\$ 158,721,674	\$ 142,724,678			
<b>LABOUR</b>					
<b>Vote 1</b>					
Operating costs .....	3,999,842	3,057,181			
Salaries and wages .....	12,266,680	12,266,680			
Salary adjustment reserve allotment ..	1,300,479	1,273,157			
Tenant to Labour College of Canada ..	25,000	25,000			
Grants to the International Institute for Labour Studies .....	25,000	25,000			
Grants for Special Research Studies in the Labour Field .....	55,000	54,000			
Adjustment assistance benefits .....	1,081,000	1,077,000			
Expenses related to Trent Services .....	85,000	31,611			
Public Invoice bilingualism (TB Vote 15) .....	180,100	172,100			
Total .....	\$ 19,018,101	\$ 17,981,729			

Allotments		Expenditures		Allotments		Expenditures	
\$		\$		\$		\$	
<b>MANPOWER AND IMMIGRATION</b>				<b>Grants for Manpower Research and Development</b>			
Vote 1				Salary adjustment reserve allotment		6,921	
<b>ADMINISTRATION PROGRAM</b>							
Program expenditures				Total		1,019,118,514	
Operating costs	10,920,000	10,195,690					
Salaries and wages	19,307,000	19,669,355					
Audit service fees	3,850,000	3,850,000					
Public Service bilingualism	1,126,300	320,511					
Tenant services	1,942,000	1,797,509					
Total	37,145,300	35,833,065					
<b>Vote 5</b>				<b>Vote 25</b>			
<b>DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM</b>				<b>Immigration Appeal Board</b>			
Program expenditures				Program Expenditures			
Operating costs	29,413,152	27,263,396		Operating costs	464,000	245,036	
Salaries and wages	143,129,916	140,889,833		Salaries and wages	1,296,000	1,264,398	
Canada Manpower Training Program—Course purchases	288,875,000	288,041,852		Salary reserve allotment	64,000		
Reserved publicity allotment	12,500			Tenant services	14,000		
Total	461,430,568	456,195,081		Total, Department	\$ 1,054,507,871	\$ 1,020,627,948	
<b>Vote 10</b>				<b>NATIONAL REVENUE</b>			
Contributions				Vote 1			
Payment of training allowances	197,900,000	194,811,302		<b>Customs and Excise</b>			
Payment in connection with the Canada Manpower Industrial Training Program	59,520,000	59,511,249		Salary adjustment reserve allotment	619,000		
Payment for the organization and use of workers for farming and related industries	4,900,000	3,438,334		Salaries and wages	150,187,000	149,631,962	
Payment in respect of labour mobility and assessment incentives	1,141,000	678,593		Operating allotment	22,308,001	21,041,650	
Payment to organizations or individuals in support of activities complementary to the program	17,026,003	15,328,629		Public Services bilingualism— from TB Vote 15	1,067,100	1,067,100	
Payment in connection with the Manpower Mobility Program	9,647,000	8,782,231		Reserved publicity allotment	15,000		
Payment of trainee travel grants	5,428,000	5,346,778		Less: Amount recoverable from firms requiring special services	2,685,000	1,735,739	
Frontier College of Canada	110,000	100,000		Total	171,511,101	170,004,973	
Payment for Manpower training research projects	250,000	30,783		<b>Vote 5</b>			
Opportunities For Youth Program	25,000	2,292		<b>Taxation</b>			
Payment for the purpose of providing employment to unemployed workers and contributing to the betterment of the community	190,593,000	175,428,876		Salary adjustment reserve	6,050,000	5,271,205	
Co-operative education	220,000			Operating costs	20,308,002	19,182,765	
Job experience training	445,000	234,459		Salaries and wages	222,466,000	212,839,035	
Total	487,205,003	463,693,526		Grant	19,000	18,711	
<b>Vote 15</b>				Tenant services		1,250,000	557,193
<b>IMMIGRATION PROGRAM</b>				Public Service bilingualism		1,389,000	1,219,945
Program expenditures and contributions				Frozen allotment		266,000	
Operating costs	10,617,000	9,335,797		Reserve publicity		38,000	
Salaries and wages	42,118,000	41,889,129		Total	251,786,002	239,088,854	
Contributions to immigrant welfare organizations	960,000	924,808		<b>Vote 10b</b>			
Transportation and assistance for immigrants and settlers	1,000,000	843,103		Office of the Administrator—Anti-Inflation		295,000	269,257
Adjustment assistance related to Special Immigration Movements	1,397,000	1,184,392		Operating expenditure		603,000	251,604
Reserved publicity allotment	25,000			Total, Department		\$ 424,195,103	\$ 409,614,688
Total	56,117,000	54,177,229		<b>REGIONAL ECONOMIC EXPANSION</b>			
<b>Vote 20</b>							
<b>PLANNING AND RESEARCH PROGRAM</b>				Salaries and wages			
Program expenditures and grants				Other operating costs		34,418,418	
Operating costs	3,616,000	3,089,344		Bilingual replacement	19,368,701	16,262,791	
Salaries and wages	6,484,436	6,123,348		Special lapsing salary reserve	204,200	117,897	
				Operating costs allotments		2,750,300	
				Capital expenditures exclusive of other allotments		928,500	
				Grants		57,741,201	
				To assist various organizations associated with the promotion and development of regional economic expansion		10,251,000	
				Contributions		535,001	
				Developmental opportunity initiatives		206,724,000	

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>SCIENCE AND TECHNOLOGY</b>					
<b>Vote 1</b>					
OPERATING COSTS ALLOTMENTS					
Contributions	4,862,535	4,072,663			
Grant to the Canadian Science Writer's Association	1,000	1,000			
Contribution toward the support of the Institute for Research on Public Policy	20,000	20,000			
Contribution toward the support of the International Institute of Applied Systems Analysis	252,000	249,243			
Contribution toward the support of Commonwealth Science Committee	32,465	32,442			
Public Service bilingualism from TB	41,600	39,070			
Vote 15					
Cost of living allowance from TB Vote 7B					
Total	5,209,600	4,414,418			
<b>Vote 40</b>					
<b>Science Council of Canada</b>					
Operating costs allotment	824,500	735,352			
Salary and wages allotment	1,134,512	1,134,512			
Salary adjustment reserve allotment	99,488	70,881			
Reserved publicity allotment	1,500				
<b>Statutory vote</b>					
Contributions to employee benefit plans allotment	124,000	124,000			
	2,184,000	2,064,745			
Total, Department	\$ 7,393,600	\$ 6,479,163			
<b>SECRETARY OF STATE</b>					
<b>Vote 1</b>					
<b>ADMINISTRATION PROGRAM</b>					
Salaries and wages	6,273,200	6,218,998			
Operating costs					
Tenant services	416,000	353,138			
Official languages program (TB Vote 15)	120,400	119,240			
Other	2,638,000	2,355,326			
Advertising reserve	14,000				
Total	9,461,600	9,046,702			
<b>Vote 2b (1968-69)</b>					
Construction or acquisition of Buildings, Works, Land and Equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748	55,588				
<b>Stat.</b>					
Secretary of State					
Salary and motor car allowance	22,000	22,000			
Contributions to employee benefit plans	626,000	626,000			
Total	10,165,188	9,694,702			
<b>Vote 5</b>					
<b>BILINGUALISM DEVELOPMENT PROGRAM</b>					
Salaries and wages	607,000	582,700			
Operating costs	438,000	405,949			
	1,045,000	988,649			
<b>Vote 10</b>					
<b>Grants and contributions as listed in the details of the estimates</b>					
<b>Grants</b>					
Bilingualism in the private sector	1,183,000	818,372			
Language acquisition development	723,001	412,009			
<b>Contributions</b>					
Bilingualism in education—Provinces	162,831,000	162,821,161			
Bilingualism in education—Territories	150,000	112,719			
Bilingualism in public administration	875,000	789,638			
	165,762,001	164,953,899			
<b>Stat.</b>					
Contribution to employee benefit plans	64,000	64,000			
Total	166,871,001	166,066,548			
<b>Vote 15</b>					
<b>ARTS AND CULTURE PROGRAM</b>					
Salaries and wages	1,121,000	1,117,261			
Operating costs	2,079,000	1,718,495			
	3,200,000	2,835,756			
<b>Vote 20</b>					
<b>Grants and contributions as listed in the details of the Estimates</b>					
<b>Grants</b>					
To the Father of the Confederation Building Trust	870,000	870,000			
Arts and culture service—research and support	503,000	503,000			
To Massey Hall for the construction, expansion or improvement of the Performing Arts facilities in Canada	2,630,001	2,630,000			
To institutions and public authorities—Section 29, C.P.E.I. Act	137,004				
To Newfoundland to commemorate the Twenty-fifth Anniversary	600,000	600,000			



## Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
<b>SECRETARY OF STATE—Concluded</b>			<b>Vote 15</b>		
<b>Vote 35</b>			National Parole Board—Operating expenditures		
<b>CITIZENSHIP PROGRAM</b>			Operating costs allotment .....	24,272,636	21,600,752
Salaries and wages .....	9,920,000	9,660,773	Stat.		
Operating costs .....			Pensions and other employee benefits ....	50,581	50,581
Citizenship participation—Voluntary organizations .....	107,000	55,660	Stat.		
Women's program .....	304,000	267,725	Contributions to superannuation accounts .....	15,260,000	15,260,000
Multiculturalism .....	1,681,000	1,382,583	Stat.		
Student community services (TB Vote 10) .....	540,000	521,461	Write-off of active assets .....	11,537	11,537
Hostel program (TB Vote 10) .....	169,000	155,182	Stat.		
Other .....	3,703,000	3,589,613	Federal Court Awards .....	18,298	18,298
	16,424,000	15,632,997	Stat.		
<b>Vote 40</b>			Refunds of amounts credited to revenue in previous years .....	1,221	1,221
Grants and contribution as listed in the detail of the estimates			Total .....	275,040,581	254,725,615
Citizenship participation—Voluntary organizations .....	1,000,000	914,544	<b>Royal Canadian Mounted Police</b>		
Women's program .....	500,000	466,642	<b>Vote 20</b>		
Student community services (TB Vote 10) .....	5,308,000	5,177,308	<b>LAW ENFORCEMENT PROGRAM</b>		
Hostels program (TB Vote 10) .....	800,000	772,497	Law enforcement		
Citizenship participation—Native citizens—Citizenship promotion .....	3,845,000	3,732,554	Operating expenditures		
Native communication .....	1,701,000	1,610,974	Salary adjustment reserve (Public servants) .....	3,208,600	3,208,600
Core funding .....	8,586,000	8,122,909	Salary adjustment reserve (Members of the Force) .....	24,563,300	24,563,300
Multiculturalism .....	2,885,000	2,488,620	Salaries and wages .....	296,686,100	298,218,351
Group understanding .....	986,000	679,095	Grant to the RCM Police Veterans' Association .....	2,500	2,500
Official language minority groups .....	3,625,000	3,524,878	Grant to the International Association of Chiefs of Police .....	1,000	1,000
Contributions			Operating costs allotment .....	112,248,500	111,031,847
Citizenship registration and promotion			Transfer from TB Vote 10, summer student employment .....	195,624	195,624
Language instruction .....	3,930,000	3,930,000	Transfer from TB Vote 15, bilingualism .....	160,200	149,500
Language texts .....	193,000	193,000	Tenant services allotment .....	1,760,000	1,760,000
	33,359,000	31,613,021	Reserved publicity allotment .....	12,000	12,000
Stat.			Less: Amount recoverable (Maximum 125%—\$146,251,250) .....	117,001,000	125,613,567
Contributions to employee benefit plans	945,000	945,000		321,836,824	313,529,155
Total .....	50,728,000	48,191,018	<b>Law enforcement</b>		
Total, Department .....	\$ 926,632,292	\$ 917,926,452	Capital expenditures		
			Capital costs allotment .....	46,185,000	40,269,581
			Allotment for treatment of waters in Grand Rapids, Man .....	110,000	110,000
				46,295,000	40,379,581
			Total, Department .....	\$ 655,268,405	\$ 617,873,195
<b>SOLICITOR GENERAL</b>			<b>TRANSPORT</b>		
Salaries and wages .....	4,517,000	4,194,381	<b>HEADQUARTERS PROGRAM</b>		
Tenant Services .....	33,000	19,278	Minister of Transport—Salary and motor car allowance .....	22,000	22,000
Operating costs .....	5,712,500	3,240,880	Refunds of amounts credited to revenue in previous years .....	143,590	143,590
Lapsing allotment .....	1,500		Contributions to employee benefit plans	2,190,000	2,190,000
Grant to the Canadian Association of Chiefs of Police .....	50,000	50,000	Reserved publicity allotment .....	47,000	
Grant to the Canadian Criminology and Corrections Association .....	100,000	100,000	Salary adjustment reserve .....	127,000	
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General .....	1,411,000	1,404,150	Salaries and wages .....	22,045,000	21,568,672
Summer Students .....	108,000	102,759	Bilingualism allotment .....	994,500	976,404
Bilingualism .....	163,000	127,396	Grants and contributions as listed in the details of the Estimates .....	1,790,000	1,604,910
Total .....	12,096,000	9,238,844	Tenant services .....	910,000	622,894
<b>Vote 5</b>			Operating costs allotment .....	24,802,163	19,032,873
<b>Correctional Services</b>			Capital costs allotment .....	14,792,000	10,901,922
Penitentiary Service—Operating expenditures				67,863,253	57,063,265
Operating cost allotment .....	190,834,307	182,536,990		4,314,163	4,314,163
Grants to authorized after-care agencies .....	560,000	560,000	Total .....	63,549,090	52,749,102
	191,394,307	183,096,990			
<b>Vote 10</b>					
Penitentiary Service—Capital expenditures					
Capital costs allotment .....	44,032,001	34,686,236			



## Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>TRANSPORT—Concluded</b>					
<b>MARINE TRANSPORTATION PROGRAM</b>					
Contributions to employee benefit plans	9,055,000	9,055,000	Entrusted Canals		
Salaries and wages allotment	90,878,545	87,770,535	Net operating deficit	1,575,000	1,390,577
Salary adjustment reserve allotment	1,309,939		Payment to Authority of amount equal to proceeds from sale of property and paid into the Consolidated Revenue Fund	98,642	98,642
Tenant services allotment	42,000	11,632		36,826,545	32,470,112
Ship repair allotment	11,005,000	9,822,406	Total, Department	\$ 1,024,095,973	\$ 943,438,517
Maintenance dredging allotment	1,218,000	949,811			
Other operating costs	74,037,548	71,960,350	<b>TREASURY BOARD</b>		
Grants and contributions	78,767	78,123	<b>Vote 1</b>		
Capital costs	68,687,001	60,764,575	<b>CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM</b>		
Special clean-up costs	350,000	282,048	Program expenditures		
Refunds of amounts credited to revenue in previous years	1,058	1,058	Salaries and wages	18,276,900	17,002,656
	256,662,858	240,695,538	Operating costs	9,466,500	7,480,577
Less: Estimated revenue	18,631,799	18,631,799	Grants and contributions	89,000	89,000
Total	238,031,059	222,063,739	Reserved publicity	20,500	
				27,852,900	24,572,233
<b>AIR TRANSPORTATION PROGRAM</b>					
Tenant services	207,000	110,253	<b>Vote 20</b>		
Salaries and wages allotment	221,302,000	214,918,466	<b>EMPLOYER CONTRIBUTION TO EMPLOYEE BENEFIT PLANS PROGRAM</b>		
Operating cost allotment	116,669,100	111,089,352	Program expenditures		
Special clean-up allotment	1,410,000		Operating	83,151,000	83,062,794
Capital expenditures	151,331,000	145,527,142	<b>Vote 25</b>		
Grants and contributions as listed in the details of the Estimates	9,414,000	9,107,388	<b>TEMPORARY ASSIGNMENTS PROGRAM</b>		
Contributions to employee benefit plans	21,238,000	21,238,000	Program expenditures		
Federal court awards	3,303,057	3,303,057	Salaries and wages	130,000	120,117
Less: Transfer to Department of Public Works	7,255,000		Operating costs	15,000	8,751
	517,619,157	505,293,658		145,000	128,868
Less: Estimated revenue	119,295,100	119,295,078	Total, Department	\$ 111,148,900	\$ 107,763,895
Total	398,324,057	385,998,580			
<b>SURFACE TRANSPORTATION PROGRAM</b>					
Salary adjustment reserve allotment	88,000		<b>VETERANS AFFAIRS</b>		
Salaries and wages allotment	4,554,000	4,368,749	<b>Vote 1</b>		
Operating cost allotment	120,556,002	95,134,163	<b>ADMINISTRATION PROGRAM</b>		
Frozen allotment	710,000		Salaries and wages	4,862,000	
Special frozen allotment	350,000		Salary adjustment reserve	149,000	
Federal facilities clean-up allotment	400,000	111,368	WVA/CWA data base project	310,000	
Capital cost allotment	18,840,001	10,483,074	Central registry improvement project	370,000	
Payment to Alberta in respect of the maintenance of the domestic oil price	20,000,000	20,000,000	Tenant services	32,000	
All other grants and contributions	118,486,001	117,613,871	Operating costs	1,068,305	
To deem VIA Rail Canada Inc. a railway company incorporated pursuant to Section 11 of the Railway Act			Reserved publicity allotment	1,695	
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	1,341,217	1,341,217	Treasury Board Vote 15, Public Service bilingualism	45,500	
Contributions to employee benefit plans	465,000	465,000		6,838,500	6,304,684
Total	285,790,222	249,517,442	<b>Stat.</b>		
<b>Air Canada</b>					
Payments to Air Canada for reimbursement of interest on loans for the construction of a Line Maintenance Hangar at Winnipeg, Manitoba	975,000	437,500	Minister of Veterans Affairs salary and motor car allowance	22,000	22,000
			Contributions to employee benefit plans	502,000	502,000
			Total	7,362,500	6,828,684
<b>Northern Transportation Company Limited</b>					
Payment to the Northern Transportation Company Limited to defray the excess of costs over revenues of the 1976 Keewatin resupply operation	600,000	202,042	<b>Vote 5</b>		
<b>St Lawrence Seaway Authority</b>					
Welland Canal Deficit			<b>VETERANS SERVICES PROGRAM</b>		
Net operating deficit	16,952,903	12,831,781	Salaries and wages	779,830	
Loan interest	18,200,000	18,149,112	Salary adjustment reserve	104,170	
			Tenant services	6,000	
			Operating costs	109,001	
			Treasury Board Vote 15, Public Service bilingualism	6,500	
				1,005,501	712,508
			<b>Vote 10</b>		
			Grants and contributions	196,354,000	193,185,373

## Special Distribution of Expenditures Maintained under Authority of Treasury Board—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>VETERANS AFFAIRS—Concluded</b>					
Vote 15			Vote 35		
Salaries and wages .....	12,400,159		Compensation for loss of earnings .....	65,000	
Salary adjustment reserve .....	3,841		Grants .....	385,495,000	
Tenant services .....	45,000			385,560,000	383,759,065
Operating costs .....	2,155,608		Stat.		
Treasury Board Vote 15, Public Service bilingualism .....	39,000		Contributions to employee benefit plans .....	783,000	783,000
	14,643,608	14,170,824	Total .....	396,126,001	393,631,205
Vote 20			Vote 40		
Assistance in accordance with the provisions of the Assistance Fund Regulations .....	12,569,000		BUREAU OF PENSIONS ADVOCATES PROGRAM		
Grant to Army Benevolent Fund Regulations .....	18,000		Salaries and wages .....	1,956,984	
Grant to Royal Canadian Legion .....	9,000		Salary adjustment reserve .....	95,016	
Grant to Canadian Veterans Association of the United Kingdom .....	1,000		Tenant services .....	10,000	
Special Housing Assistance for Veterans .....	639,394		Operating costs .....	144,000	
Commonwealth War Graves Commission .....	1,129,000		Treasury Board Vote 15, Public Service bilingualism .....	6,500	
United Nations Memorial Cemetery in Korea .....	6,000			2,212,500	2,011,749
Other benefits .....	2,138,000		Stat.		
	16,509,394	15,723,066	Contributions to employee benefit plans .....	205,000	205,000
Stat.			Total .....	2,417,500	2,216,749
Contributions to employee benefit plans .....	1,328,000	1,328,000	Vote 45		
Expenditures .....	1,566,854	1,566,854	TREATMENT SERVICES PROGRAM		
Total .....	231,407,357	226,686,625	Salaries and wages .....	73,036,000	
Vote 25			Operating costs .....	26,963,921	
PENSIONS PROGRAM			Reserved publicity allotment .....	1,080	
Salaries and wages .....	333,228		Grants, contributions and other transfer payments .....	3,044,000	
Salary adjustment reserve .....	30,772		Treasury Board Vote 15, Public Service bilingualism .....	91,000	
Operating costs .....	27,000			103,136,001	96,965,675
Treasury Board Vote 15, Public Service bilingualism .....	6,500		Vote 50		
	397,500	350,338	Capital cost allotment .....	15,220,000	5,778,487
Vote 30			Stat.		
Salaries and wages .....	7,001,896		Contributions to employee benefit plans .....	7,503,000	7,503,000
Salary adjustment reserve .....	462,104		Total .....	125,859,001	110,247,162
Tenant services .....	30,000		Vote 55		
Operating costs .....	1,872,001		VETERANS' LAND ACT PROGRAM		
Treasury Board Vote 15, Public Service bilingualism .....	19,500		Salaries and wages .....	5,733,602	
	9,385,501	8,738,802	Salary adjustment reserve .....	492,304	
			Operating costs .....	924,000	
			Grants .....	25,000	
				7,174,906	6,536,749
			Stat.		
			Contributions to employee benefit plans .....	623,000	623,000
			Expenditures .....	1,620,944	1,620,944
				9,418,850	8,780,693
			Total, Department .....	\$ 772,591,209	\$ 748,391,118

## Names of members of Commissions and Rates of Pay

### COMMUNICATIONS

#### Canadian Radio-Television and Telecommunications Commission

The Commission was established under Part I of the Canadian Radio-Television and Telecommunications Commission Act, c 49, 1975, and consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council.

Section 7 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees for attendances at meetings of the Commission or any committee thereof or at any public hearing before the Commission that they are requested by the Chairman to attend as are fixed by by-law of the Commission. By-law no 8 of the Commission provides that part-time members be paid a fee of \$200 per diem.

Full-time members: H J Boyle Ottawa Ont, C M Dalfen Ottawa Ont, R Faibish Ottawa Ont, J J Fortier Ottawa Ont, J L Gagnon Ottawa Ont, J D Hylton Ottawa Ont, Mrs J M Lasalle Ottawa Ont, Mrs P Pearce Ottawa Ont, R Therrien Ottawa Ont.

Part-time members: H Bower Regina Sask, A H Cormier Moncton NB, J de la Chevroitière Québec Qué, Dr N Frye Toronto Ont, Mrs R A Gower Vernon BC, J Hébert Montreal Quebec, R B Land Downsview Ont, D McDougall Halifax NS, J Shanski Winnipeg Man.

### CONSUMER AND CORPORATE AFFAIRS

#### Restrictive Trade Practices Commission

J J Quinlan Chairman \$40,750, L A Couture Vice Chairman \$38,250, R S MacLellan Member \$37,250, F Roseman Member \$37,250, E C Savage Secretary \$36,924.

#### Anti-Inflation Board

Hon J L Pepin, Chairman annual salary \$54,000, B A Plumptre vice-chairman annual salary \$40,000, S J Menzies vice-chairperson annual salary \$47,500. Regional Board Members receiving \$200 per day — H A Renouf Atlantic, W W Ladyman Prairies, D H Chapman BC, C Castonguay Que, A Riverin Que, J Biddell Ont, J C Davidson Ont.

### ENVIRONMENT

#### Canada — Norway Sealing Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. Dr H D Fisher, K Henriksen. Other members of this Commission receive travelling expenses only. J W Carroll, Dr M P Shepard.

#### Canadian Environmental Advisory Council

Members of this Council receive a per diem rate of \$75 plus travelling expenses. Dr D A Chant, Dr P Dansereau, Dr H E Duckworth, K I Fox, E Goudreau, Dr R H Hall, Dr F K Hare, D F Miller, Dr J P Morse, Dr A Porter.

#### Canadian Forestry Advisory Council

Members of this Council receive travelling expenses only. R H J Creighton, G Godwin, M S Hamilton, E Hanusiak, J W Ker, T S Lussier, W R Parks, M Perron, J N Poulin, J K Reynolds, R G Rogers, R G Steele, J S Stockes, R G Williston.

#### Fisheries Prices Support Board

Members of this Board receive a per diem rate of \$75 plus travelling expenses. Bernard Blais, J B Buchanan, K F Harding, W C MacKenzie, J B Morrow, P P Russell.

#### Fisheries Research Board of Canada

Members of this Board receive a per diem rate of \$75 plus travelling expenses. Dr Louis Berliquet, Dr J E Blanchard, Mrs Marion Brechin, K F Harding, D M Kendall, I H Langlands, P A Larkin, J A Leblanc, Barry McMillan, Dr A W H Needler, Professor Keith Ronald, Paul Russel, Dr R J Uffen.

#### Inter-American Tropical Tuna Commission

Mr E B Young of this Commission receives a per diem rate of \$75 plus travelling expenses. J S Beckett receives travelling expenses only.

#### International Council for the Exploration of the Sea

Members of this Council receive travelling expenses only. Dr. W L Ford, Dr C R Main, Dr A W May.

#### International Commission for the Northwest Atlantic Fisheries

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. E Demone, G Etchegarry, Dr A W H Needler. Other members receive travelling expenses only. L H Legault, Dr M P Shepard.

#### International Commission for the Conservation of Atlantic Tuna

Mr E B Young of this Commission receives a per diem rate of \$75 plus travelling expenses. Other members of this Commission receive travelling expenses only. D A MacLean, Dr M P Shepard.

#### International Great Lakes Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. F E J Fry, K H Loftus. Other members receive travelling expenses only. E W Burrigide, C J Kerswill.

#### International North Pacific Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. J Cameron, C Jager, D F Miller. Other members of this Commission receive travelling expenses only. C R Levelton, Dr M P Shepard.

#### International Pacific Halibut Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. F W Millard, P Wallin. Other member C R Levelton receives travelling expenses only.

#### International Pacific Salmon Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. Barry McMillan, Richard A Simmonds. Other member W R Hourston receives travelling expenses only.

#### International North Pacific Fur Seals Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. E B Young.

#### International Whaling Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. Dr W R Martin. Other member B I M Applebaum receives travelling expenses only.



## Names of members of Commissions and Rates of Pay—Continued

### INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

#### Historic Sites and Monuments Board of Canada

Under Authority of P C 1969-2/1876 dated October 1, 1969 per diem rates of \$100 were paid to the following members: Rev F W P Bolger, J M S Carless, H Dempsey, A Desilets, L Harris, M La Terreur, J H Leger, M E Prang, J E Rea, B Napier Simpson Jr, D E Smith and P B Waite.

### INDUSTRY, TRADE AND COMMERCE

#### General Adjustment Assistance Board

Members: A Charron, D N Kendall, M M Koerner. Per diem for these members is \$150 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

#### Textile and Clothing Board

Members: J E Clubb, J J St-Laurent. Per diem for these members is \$175 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

#### Metric Commission

Chairman: \$43,750 C M Bolger. Members: M Archer, L H Chater, A D Cohen, P Demers, G L Draeske, S M Gossage, A J Groleau, W M Hall, C J Laurin, D R B McArthur, D D Morris, R Parent, B E Robinson, T A Somerville, E G Steele, J E Thomas, A S Tirrell, J O Wright. Per diem for these members is \$150 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith.

#### Commission on Prairie Grain Handling and Transportation

Chief Commissioner: Honourable E Hall. Commissioners: R H Cowan, R E Forbes, R Lehr, L Stewart. Per diem for the Chief Commissioner is \$300 and for the Commissioners is \$250 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred therewith, plus \$50 per day (non accountable expense allowance) for hotel and living expenses while absent from his headquarters area.

#### Canadian Trade and Tariffs Committee

Chairman: J L E Couillard. Per diem is \$250 (annual maximum \$19,500) plus reasonable and accountable expenses.

### LABOUR

Commission of Inquiry pursuant to Section 205 of Part V of the Canada Labour Code (Industrial Relations) concerning all aspects of pension plans of Railway Companies whose industrial relations are governed by the Canada Labour Code (Part V). Commissioner N A Hall, per diem \$200.

Commission of Inquiry pursuant to subsection 62(1) of Part III of the Canada Labour Code concerning employment practices related to the hours of work of the Rabbit Lake operations of the Gulf Minerals Canada Ltd. Commissioner J S Gunn, per diem \$200.

Commission of Inquiry pursuant to Section 86 of Part IV of the Canada Labour Code concerning the circumstances of a fire and explosion that occurred on October 3, 1975 in the workhouse of the elevators of Burrard Terminals Limited at 357 Low Level Road, in Vancouver, British Columbia. Commissioner W D Linn, per diem \$250.

Commission of Inquiry pursuant to Section 205 of Part V of the Canada Labour Code to carry out duties in relation to the promotion of industrial peace in the Grain Handling Industry on the West Coast of Canada. Commissioner L Ladd, per diem \$200.

### MANPOWER AND IMMIGRATION

#### Immigration Appeal Board

The Board consists of Chairman Janet V Scott, Vice-Chairman C M Campbell, Vice-Chairman J P Houle, Vice-Chairman G Legaré, Vice-Chairman A B Weselak, Members U Benedetti, J Glogowski, Mrs D Petrie and Mrs R Tremblay, all paid on an annual basis.

### PRIVY COUNCIL

#### Indian Claims Commission

Commissioner L I Barber received payment at a per diem rate of \$200.

#### Commission of Inquiry into the Marketing of Beef

Commissioners Maxwell W Mackenzie, Mrs Lydia Patry-Cullen, Dr H U Harries received payment at a per diem rate of \$250 and living allowance at a per diem rate of \$65.

#### Royal Commission on Corporate Concentration

Commissioner Robert B Bryce received payment at the rate of \$5,619 quarterly and actual travel expenses. The per diem rate authorized was \$250 but this quarterly rate was the maximum earnings allowed pursuant to Section 17 of the Public Service Superannuation Act at the time of his appointment.

Commissioners Pierre Nadeau, Robert W V Dickerson received payment at a per diem rate of \$250 and living allowance at a per diem rate of \$65.

#### Royal Commission on Financial Management and Accountability

Commissioners Allen Thomas Lambert, John Edwin Hodgetts, Robert Després received payment at a per diem rate of \$250 and living allowance at a per diem rate of \$65.

PC 1976-3159, December 16, 1976, appoints Mr O G Stoner to be Special Adviser, Privy Council Office, and sets his annual salary at \$54,500, effective December 15, 1976.

#### Indian Claims Commission

### EXPENSES OF THE INDIAN CLAIMS COMMISSION

	Estimates	Allotments	Expenditures
Expenses .....(12)	\$ 472,000	\$ 329,000	\$ 292,160

P C 1969-2405, December 19, 1969, authorized the appointment of Dr Lloyd Barber as a commissioner, under Part I of the Inquiries Act to inquire into, study and report on how the second and third classes of Indian claims may best be adjudicated, to consult with authorized representatives of the Indians and,

- (a) to receive and study the grievances arising in respect of:
  - (i) the performance of the terms of treaties and agreements formally entered into by representatives of the Indians and the Crown; and
  - (ii) the administration of moneys and lands pursuant to schemes established by legislation for the benefit of the Indians;
- (b) to recommend measures to be taken by the Government of Canada to provide for the adjudication of the claims received that he considers can be demonstrated to require special action in relation to any group or groups of Indians; and
- (c) to advise as to categories of claims that, in his judgement, ought to be referred to the courts or to any special quasijudicial or administrative bodies that he recommends as being desirable for adjudication of special awards.

Names of members of Commission and Rates of Pay—Continued

PRIVY COUNCIL—Continued

Indian Claims Commission—Concluded

The Order in Council also authorized the commissioner to exercise all the powers conferred on him by Section 11 of the Inquiries Act; to adopt such procedures and methods and to make such rules, including rules establishing time limits for the reception of claims, that he deems expedient for the proper conduct of his inquiry and study and to sit at such times and places as he may decide; to engage the services of such counsel, advisers and staff as he may require at rates of remuneration approved by the Treasury Board and to secure such advice and assistance as he may require from the service of Canada; to propose measures for the consideration of the Governor in Council that, in his opinion, would facilitate the conduct of his consultation, inquiry and study; report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist his papers and records as soon as reasonably may be after conclusion of his inquiry and study.

P C 1974-835 April 9, 1974, authorized payment to the Commissioner of an honorarium of \$200 per day while on duty as Commissioner of the Inquiry.

A classification of expenditures follows:

Salaries and wages.....	\$ 154,304
Commissioner's honoraria.....	21,200
Travelling expenses.....	23,665
Local transportation.....	271
Telephones and telegrams.....	16,436
Postage.....	672
Professional and special services.....	56,952
Rental.....	10,293
Purchased, repair and upkeep.....	332
Stationery and office supplies.....	5,708
Freight, express and cartage.....	102
Acquisition of furniture and equipment.....	616
Entertainment.....	1,534
All other expenditures.....	75
	<u>\$ 292,160</u>

Commission of Inquiry into the Marketing of Beef

EXPENSES OF THE COMMISSION OF INQUIRY INTO THE MARKETING OF BEEF

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$ 60,000	\$ 62,000	\$ 61,601

P C 1975-1, dated January 6 1975.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that, pursuant to Part I of the Inquiries Act, Maxwell Weir Mackenzie, Lydia Patry-Cullen and Hu Harries be appointed Commissioners under Part I of the Inquiries Act to hold a public inquiry covering all beef and veal marketed within Canada and

- (a) to examine the organization and methods of operation of the marketing system for all grades of beef and veal including all live cattle, calves and carcass beef and veal sold within Canada whether imported or domestically produced taking into account:
  - (i) each step in the distribution and processing system; and
  - (ii) any geographical differences in the marketing system;
- (b) to examine the price setting mechanisms for all beef and veal sold in Canada, including the nature and extent of the price spreads which exist among the various elements of the marketing system;
- (c) to examine the number of intermediaries in the system and the nature of the services they render;
- (d) to report on the overall effectiveness of the marketing system including both the reasonableness of the costs incurred and of

the price spreads which occur at each level and over the entire system;

- (e) to submit to the government as soon as possible such recommendations as it may deem fit for improving the marketing of beef and veal in Canada.

THE COMMITTEE further advise that

- (a) Maxwell Weir Mackenzie be designated Chairman of the Commission;
- (b) the Commissioners may engage the services of such staff and technical advisers as they deem necessary or advisable and also the services of counsel to aid and assist them in their inquiry at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
- (c) the Commissioners may adopt such procedures and methods as they may from time to time deem expedient for the proper conduct of the Inquiry; may sit at such time and at such places as they may decide from time to time.

A classification of expenditures follows:

Salaries and wages.....	\$ 7,325
Commissioners' honoraria.....	12,750
Travelling expenses.....	3,445
Local transportation.....	64
Freight, express and cartage.....	95
Telephones, telegrams and postage.....	606
Professional and special services.....	13,979
Rental.....	587
Stationery and office supplies.....	50
Printing of reports.....	22,700
	<u>\$ 61,601</u>

Royal Commission on Corporate Concentration

EXPENSES OF ROYAL COMMISSION ON CORPORATE CONCENTRATION

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$ 1,250,000	\$ 1,200,000	\$ 1,163,210

P C 1975-879, dated April 22, 1975.

WHEREAS the Committee of the Privy Council have had before them a report from the Prime Minister representing that it is desirable to cause an inquiry to be made into and concerning the concentration of corporate power in Canada.

The Committee, therefore, on the recommendation of the Prime Minister, advise that Robert Broughton Bryce, Esquire, of the City of Ottawa in the Province of Ontario, be appointed a Commissioner under Part I of the Inquiries Act to inquire into, report upon, and make recommendations concerning:

- (a) the nature and role of major concentrations of corporate power in Canada;
- (b) the economic and social implications for the public interest of such concentrations; and
- (c) whether safeguards exist or may be required to protect the public interest in the presence of such concentrations.

The Committee further advise that the Commissioner:

- 1. may exercise all the powers conferred upon him by section 11 of the Inquiries Act and be assisted to the fullest extent by government departments and agencies;
- 2. may adopt such procedure and methods as he may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as he may decide from time to time;
- 3. may engage the services of such counsel, staff, clerks and technical advisers as he may require at rates of remuneration and reimbursement to be approved by the Treasury Board; and



## Names of members of Commissions and Rates of Pay—Continued

### PRIVY COUNCIL—Continued

#### Royal Commission on Corporate Concentration—Concluded

4. shall report to the Governor in Council with all reasonable despatch, and file with the Privy Council Office the papers and records of the Commission as soon as reasonably may be after the conclusion of the inquiry.

P C 1975-999, May 1, 1975, appointed Messrs Pierre Nadeau and Robert W V Dickerson as Commissioners and designated Mr Robert B Bryce as Chairman of the Commission.

P C 1975-8/1366, June 12, 1975, authorized payment to the Commissioners of an honorarium of \$250 per day while on duty as Commissioners of the Commission.

A classification of expenditures follows:

Salaries and wages .....	\$ 423,284
Commissioners' honoraria .....	56,851
Travelling expenses .....	57,311
Local transportation .....	2,623
Freight, express and cartage .....	497
Postage .....	1,955
Telephones and telegrams .....	14,087
Advertising .....	16,738
Professional and special services .....	521,729
Rental .....	18,063
Purchased, repair and upkeep .....	117
Stationery and office supplies .....	46,102
Acquisition of furniture and equipment .....	1,141
Entertainment .....	2,694
All other expenditures .....	18
	<u>\$ 1,163,210</u>

#### Royal Commission on Financial Management and Accountability

#### EXPENSES OF ROYAL COMMISSION ON FINANCIAL MANAGEMENT AND ACCOUNTABILITY

	Estimates	Allotments	Expenditures
Expenses .....(12)	\$ 100,000	110,000	109,820

P C 1976-2884, dated November 22, 1976.

WHEREAS the Committee of the Privy Council have had before them a report of the Right Honourable Pierre Elliot Trudeau submitting:

That the growth of government responsibilities and programmes to meet the needs of Canada in recent years has placed unprecedented demands upon the structure, organization and process of administrative management and control in the Government of Canada;

That the Public Service of the Government of Canada has long enjoyed an enviable reputation for efficiency and probity and the government wishes to ensure the maintenance, in the new circumstances, of the high standards of public service the Canadian people have received in the past and rightly expect:

That reports of the Auditor General have caused the government serious concern that the current state of financial administration in the Government of Canada is not now adequate to ensure full and certain control over and accountability for public funds required for the expanded responsibilities and programmes that now exist; and

That it is essential that the government have the capacity to ensure in the Public Service that authority and accountability together ensure the most efficient use of resources, and that all opportunities to make savings, avoid waste and increase productivity are vigorously pursued.

It is therefore in the national interest that a comprehensive inquiry be made into the best means of providing for financial management in the federal administration of Canada, including departments and Crown agencies, and for the accountability of deputy ministers and heads of Crown agencies for their administration, including evaluation of their performance in this regard; taking into account the constitutional roles and responsibilities of Parliament, Ministers and the Public Service, and more especially the principle of the collective and individual responsibilities of Ministers to Parliament.

The Committee, therefore, on the recommendation of the Prime Minister, advise that: H Marcel Caron, John Edwin Hodgetts, Allen Thomas Lambert and Oliver Gerald Stoner be appointed Commissioners under Part I of the Inquiries Act to examine and report on the management system required in the inter-related areas of:

- (i) financial management and control,
  - (ii) accountability of deputy ministers and heads of Crown agencies relative to the administration of their operations, and
  - (iii) the evaluation of the administrative performance of deputy ministers and heads of Crown agencies,
- and the interdepartmental structure, organization and process applicable thereto, including in particular:
- (a) the development, promulgation and application of financial management policy, regulations and guidelines by central agencies
  - (b) procedures to ensure that,
    - (1) necessary changes in policy, regulations and guidelines are identified, and
    - (2) policy regulations and guidelines are adhered to,
  - (c) systems and procedures to ensure effective accountability to government and, where appropriate to Parliament, of the administration of government departments and agencies, and
  - (d) the organization necessary in central agencies, government departments and Crown agencies to achieve the foregoing.

The Committee further advise that the Commissioners:

1. ensure that their recommendations form a mutually compatible management system appropriate to the requirements of government;
2. be authorized to exercise all the powers conferred upon them by Section 11 of the Inquiries Act and be assisted to the fullest extent by government departments and agencies;
3. adopt such procedures and methods as they may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as they may decide from time to time;
4. be authorized to engage the services of such counsel, staff and technical advisers as they may require at rates of remuneration and reimbursement to be approved by the Treasury Board;
5. report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist the papers and records of the Commission as soon as possible after the conclusion of the inquiry;
6. review the reports of the Auditor General for the fiscal years ending March 31, 1975 and March 31, 1976 and the supporting material thereof; and other relevant Parliamentary reports;
7. submit progress reports if possible, as they complete stages of their study, with an initial report not later than December 31, 1977; and
8. that Allen Thomas Lambert be designated Chairman of the Commission.

PC 1976-3322, December 24, 1976, appointed Mr Robert Després as Commissioner and accepted Mr H Marcel Caron's resignation.

PC 1977-45, January 13, 1977, advises that the Commissioners appointed under Order in Council PC 1976-2884, of November 22, 1976, as amended by Order in Council PC 1976-3322 of December 24, 1976, to inquire into the best means of providing for financial management in the federal administration, be known as the Royal Commission on Financial Management and Accountability.

A classification of expenditures follows:

Salaries and wages .....	\$ 35,607
Commissioners' honoraria .....	6,125
Travelling expenses .....	3,669
Local transportation .....	195

## Names of members of Commissions and Rates of Pay—Continued

## PRIVY COUNCIL—Concluded

## Royal Commission on Financial Management and Accountability—Concluded

Freight, express and cartage .....	3
Postage .....	51
Telephones and telegrams .....	720
Professional and special services .....	23,334
Rental .....	520
Purchased, repair and upkeep .....	43
Stationery and office supplies .....	2,136
Acquisition of furniture and equipment .....	36,732
Entertainment .....	685
	<hr/>
	\$ 109,820
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## Public Service Staff Relations Board

## Miscellaneous

Names of full-time members of the Board: J H Brown, Chairman (appointed July 1, 1976); J Finkelman, Chairman (retired June 30, 1976); J H Brown, Vice-Chairman (terminated on appointment as Chairman June 30, 1976); M Falardeau-Ramsay, Deputy Chairman; G E Gauthier, Deputy Chairman (appointment terminated July 2, 1976); E B Jolliffe, Deputy Chairman; D H Kates, Deputy Chairman (appointed March 31, 1977); L Mitchell, Deputy Chairman; C A Edwards (appointed June 14, 1976); S Frankel; J C Mayes; D G Pyle; R Steward (appointed May 3, 1976); part-time members of the Board: R D Abbott; C E Anshelm (resigned April 26, 1976); D M Beatty; A W R Carrothers; G DesCôteaux; R Doucet; P Garant; E Gosselin; L Hensworth; A L Hepworth; P A Lachapelle; R Laperrière; R Lippé; A Montpetit; K E Norman; E O'Connor; C G Simmons; J C Smith; P Verge; J F W Weatherill; R Tremblay, Deputy Chairman (appointed terminated March 31, 1977).

The rate of pay for part-time members was \$200 per day for each day they were engaged on the work of the Board.

## REGIONAL ECONOMIC EXPANSION

The following members of the Canadian Council on Rural Development were paid per diem rates of \$100: J A Abramson, H R Baker, M Bielish, G W Braithwaite, T Brewis, T R Carter, P E Charron, C E Clark, A H Cormier, M Daneau, W P Dieter, A Gallant, A D Hall, G Henderson, W A Jenkins, R F Johnson, D Kirk, R Laforest, W D Lea, D V Love, E McLean, P Monerief, N H Morse, W S Neal, S Nousiainen, E Potter, N R Richards, A D Robertson, D Snowden, H Thomas, M R Wilson.

## SCIENCE AND TECHNOLOGY

## National Research Council of Canada

The full-time members of Council were: W G Schnieder, P J Choquette, W A Cummings, B A Gingras; the part-time members eligible to receive a per diem rate of \$100, plus travelling and other expenses for any period during which he performed duties on behalf of the Council in addition to his ordinary duties as a member thereof, were: \*P W Allderdice, O C W Allenby, A D Booth, \*M Brossard, G G Gloutier, \*\*T Gouin Decarie, J S Dupre, D A Eisenhower, \*\*R Fafard, G Gascon, P Grenier, R R Haering, R H Haynes, \*R U Lemieux, J S MacDonald, V N Mackiw, D E Dunn, \*\*\*P N Nikiforuk, H W Quinn, \*\*M E Spencer.

## SECRETARY OF STATE

## National Film Board

Names of Members: A Lamy, Chairman; Mrs Roma Franko, Vice-Chairman; P A Bissonnette (appointed June 8, 1976); Paul Fortin (appointed February 10, 1977); D I Fortier (terminated June 7, 1976); Jean Gascon (resigned May 14, 1976); A G S Griffin; A W Johnson; Gordon Osbaldeston; D Snowden; J. Wasserman.

Members received travelling and other expenses incurred in connection with the business of the Board, and fees paid were: Each member of the Board other than the Chairman, the Vice-Chairman, or a member of the public service was paid a fee of \$125 per diem for each meeting of the Board attended and \$125 per diem for travelling time the day prior to and the day subsequent to such meeting, and the Vice-Chairman was paid a fee of \$300 for the first day and \$125 per diem for travelling time the day prior to and the day subsequent to such meeting.

## National Museums of Canada

## Board of Trustees—

The following members, except where indicated, received travelling and other expenses when engaged on business of the Board and a fee of \$150 per diem for each day they attended meetings of the Board or of any committee of the Board, unless in receipt of a salary fixed by the Governor in Council or the Treasury Board: G Ignatieff, A Bachand, L Simard, S Weaver, J des Gagniers, M P LaBèque, †M Tellier, M Meagher, W E Beckel, J R Longstaff, R H Kroft, †G Markle, †C Lussier, †M G Schneider.

## Visiting Committee—

The following members, except where indicated, received travelling expenses and a per diem of \$150 for each day they attended meetings: B Appel, C Baillargeon, W E Beckel, A Colville, M M Corbel, M J des Gagniers, R W Finlayson, M Hobbs, R H Kroft, M P LaBèque, M P Longstaff, †G Markle, M Meagher, M L Simard, †M Tellier, G Vickers, C Wiens.

## Consultative Committee—

The following members received travelling expenses and a per diem of \$150 for each day they attended meetings: A Bachand, Prof L C Bliss, M Blanchard, M Dansereau, H Devereux, G James, L Lazarowich, M Lyall, P Swann.

## Representation Commissioner

By the Representation Act, 1974, Bill C-36, which came into force on December 31, 1974, the temporary suspension of the Electoral Boundaries Readjustment Act was repealed. The names of the members appointed pursuant to Section 5 of the Act are:

Newfoundland—Chairman, Justice Nathaniel S Noel; members, Lt Commander H R Steele and Harvey Cole.

Nova Scotia—Chairman, Justice Angus L MacDonald; members, A D Muggah and Kenneth F Langille.

Prince Edward Island—Chairman, Justice John P Nicholson; members, F Francis MacMillan and Earl Kitchen-er Kennedy.

New Brunswick—Chairman, Justice Henry E Ryan; members, Gwendolyn Black and Adelard Savoie.

Quebec—Chairman, Justice François Chevalier; members, Dr D M Healy and François Drouin.

Ontario—Chairman, Justice Campbell Grant; members, Prof Walter S Tarnopolsky and Justice F L Gratton.

Manitoba—Chairman, Justice Robert Duval Guy; members, Dr Hugh H Sanderson and Charland Prud'homme.

Saskatchewan—Chairman, Justice F W Johnson; members, Dr Norman Ward and Gordon L Barnhart.

Alberta—Chairman, Justice Hugh J MacDonald; members, Hilda Wilson and W H MacDonald.

\* (Appointed 1-4-76)

\*\* (Resigned 1-4-76)

\*\*\* (Resigned 1-3-77)

† These members received only their travelling expenses.

**Names of members of Commissions and Rates of Pay—Concluded****SECRETARY OF STATE—Concluded****Representation Commissioner—Concluded**

British Columbia—Chairman, Justice J D Taggart; members, Dr Roderick Haig-Brown and Olive Woodley.

Northwest Territories—Chairman, Justice G W Morrow; members Nellie Cournoyer and Ross Peyton.

**VETERANS AFFAIRS**

The War Veterans Allowance Board consisted of D M Thompson chairman, J U Doucet deputy chairman, Mrs M D Cameron, J M Favreau, D T McFarlane, H B Mersereau, F C White (resigned March 3, 1977), members.

The Pension Review Board consisted of R N Jutras chairman, M A Fullerton, J R Miquelon, F O Plant (appointed April 15, 1976), W P Power.

**BUREAU OF PENSIONS ADVOCATES**

D K Ward Chief Pensions Advocate

The Canadian Pension Commission consisted of A O Solomon chairman, J M Forman deputy chairman, J A Bedard (terminated December 1, 1976), L E Blais, P Boyce, J M Cameron, H J Clarke, E L Davey, J C A Garneau (appointed August 3, 1976), C L Glibbery, R F L Hanna, J Hebda, C K H Kendall, D A Knight, R Labrosse, G C Lachance (terminated April 2, 1976), C Legault, M L MacFarlane, R M McDonald, E Morin (terminated April 29, 1976), J B Morison, Y Paré, R J Teillet, J L Thompson, J L Wightman, Commissioners.

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# Miscellaneous Statements

## EXTERNAL AFFAIRS

### DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1976-77)

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
Headquarters.....	27,422,224	26,426,422	53,848,646	4,846,471	58,695,117
DIPLOMATIC POSTS					
Algeria.....	414,946	552,375	967,321	55,520	1,022,841
Argentina.....	301,403	249,054	550,457	35,492	585,949
Australia.....	495,157	309,303	804,460	290,863	1,095,323
Austria and Permanent Delegation to the Conference on Mutual and Balanced Forces Reduction.....	856,735	758,690	1,615,425	75,338	1,690,763
Bangladesh.....	166,011	182,881	348,892	11,323	360,215
Barbados.....	309,387	254,091	563,478	50,768	614,246
Belgium.....	1,561,787	2,119,554	3,681,341	380,580	4,061,921
Brazil.....	288,284	435,345	723,629	751,185	1,474,814
Britain.....	3,270,019	1,851,252	5,121,271	90,491	5,211,762
Cameroun.....	277,090	265,528	542,618	41,500	584,118
Chile.....	314,936	164,400	479,336	33,963	513,299
China, People's Republic of.....	657,720	356,564	1,014,284	53,887	1,068,171
Colombia.....	223,374	258,967	482,341	48,176	530,517
Costa Rica.....	247,910	194,655	442,565	19,576	462,141
Cuba.....	506,807	284,589	791,396	71,877	863,273
Czechoslovakia.....	441,992	338,344	780,336	31,324	811,660
Denmark.....	416,067	289,985	706,052	31,322	737,374
Egypt, Arab Republic of.....	677,124	233,672	910,796	47,002	957,798
Ethiopia.....	215,426	186,206	401,632	14,589	416,221
Finland.....	351,503	175,288	526,791	24,054	550,845
France.....	3,645,313	2,743,843	6,389,156	9,702,951	16,092,107
Germany.....	1,282,819	854,895	2,137,714	166,444	2,304,158
Ghana.....	335,182	248,672	583,854	147,707	731,561
Greece.....	559,621	288,702	848,323	32,176	880,499
Guatemala.....	108,830	131,921	240,751	12,616	253,367
Guyana.....	193,610	154,075	347,685	20,686	368,371
Haiti.....	201,318	186,375	387,693	53,653	441,346
Holy See.....	192,678	86,669	281,347	4,725	286,072
Hungary.....	316,637	226,164	542,801	73,491	616,292
India.....	766,939	589,372	1,356,311	126,480	1,482,791
Indonesia.....	373,617	561,319	934,936	113,070	1,048,006
Iran.....	470,687	639,096	1,109,783	72,573	1,182,356
Iraq.....	347,126	405,266	752,392	228,196	980,588
Ireland.....	177,007	218,216	395,223	33,404	428,627
Israel.....	506,775	616,924	1,123,699	133,515	1,257,214
Italy.....	1,058,134	631,232	1,689,366	132,695	1,822,061
Ivory Coast.....	472,197	699,305	1,171,502	73,765	1,245,267
Jamaica.....	429,032	383,651	812,683	562,475	1,375,158
Japan.....	1,826,909	1,804,677	3,631,586	1,808,251	5,439,837
Kenya.....	451,752	638,332	1,090,084	204,169	1,294,253
Korea.....	311,727	389,075	700,802	74,950	775,752
Lebanon.....	369,214	323,388	692,602	2,047	694,649
Malaysia.....	323,006	252,857	575,863	38,433	614,296
Mexico.....	648,617	396,624	1,045,241	329,942	1,375,183
Morocco.....	248,261	226,359	474,620	18,259	492,879
Netherlands.....	668,724	461,753	1,130,477	66,419	1,196,896
New Zealand.....	226,250	149,635	375,885	5,414	381,299
Nigeria.....	507,288	678,158	1,185,446	81,213	1,266,659
Norway.....	365,510	258,957	624,467	92,456	716,923
Pakistan.....	474,527	394,092	868,619	87,242	955,861
Peru.....	298,814	192,708	491,522	23,038	514,560
Philippines.....	214,863	360,265	575,128	71,562	646,690
Poland.....	559,967	424,443	984,410	97,247	1,081,657
Portugal.....	323,594	161,865	485,459	10,101	495,560
Rumania.....	209,513	300,106	509,619	414,179	923,798
Saudi Arabia.....	364,611	1,613,391	1,978,002	270,879	2,248,881
Senegal.....	390,319	297,322	687,641	65,966	753,607
Singapore.....	140,654	254,321	394,975	63,002	457,977
South Africa.....	229,195	172,768	401,963	59,018	460,981
Spain.....	389,501	209,321	598,822	22,651	621,473
Sri Lanka.....	171,259	78,123	249,382	17,236	266,618
Sweden.....	517,091	240,182	757,273	14,934	772,207
Switzerland.....	425,048	298,541	723,589	10,637	734,226
Tanzania.....	283,338	214,318	497,656	204,584	702,240
Thailand.....	333,620	439,788	773,408	242,263	1,015,671
Trinidad and Tobago.....	375,158	276,524	651,682	135,212	786,894
Tunisia.....	297,227	258,072	555,299	40,440	595,739
Turkey.....	304,104	187,541	491,645	96,009	587,654
Union of Soviet Socialist Republics.....	1,090,616	486,743	1,577,359	431,169	2,008,528
United States of America.....	3,614,666	2,008,359	5,623,025	180,493	5,803,518
Venezuela.....	405,281	256,611	661,892	8,232	670,124



**Miscellaneous Statements—Continued****EXTERNAL AFFAIRS—Concluded****DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1976-77)—Concluded**

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
<b>DIPLOMATIC POSTS—Concluded</b>					
Vietnam .....	533	634	1,167		1,167
Yugoslavia .....	621,235	501,291	1,122,526	75,119	1,197,645
Zaire .....	331,839	348,546	680,385	331,328	1,011,713
Zambia .....	203,639	172,207	375,846	325,775	701,621
<b>CONSULAR POSTS</b>					
Atlanta, USA .....	235,128	255,911	491,039	5,714	496,753
Belfast, NI .....	22,396	17,386	39,782	935	40,717
Birmingham, UK .....	41,981	24,885	66,866	1,000	67,866
Bordeaux, France .....	232,525	117,618	350,143	4,131	354,274
Boston, USA .....	382,522	323,961	706,483	75,864	782,347
Buffalo, USA .....	150,948	166,789	317,737	87,149	404,886
Chicago, USA .....	300,180	388,826	689,006	53,138	742,144
Cleveland, USA .....	119,838	133,149	252,987	19,605	272,592
Dallas, USA .....	120,405	141,488	261,893	11,687	273,580
Detroit, USA .....	235,645	229,112	464,757	47,854	512,611
Dusseldorf, Germany .....	121,684	159,755	281,439	4,192	285,631
Glasgow, UK .....	56,915	28,623	85,538	446	85,984
Hamburg, Germany .....	132,646	118,096	250,742	5,225	255,967
Los Angeles, USA .....	398,554	252,189	650,743	350,075	1,000,818
Manchester, UK .....	42,285	27,282	69,567	6,277	75,844
Marseille, France .....	296,594	157,544	454,138	17,112	471,250
Melbourne, Australia .....	115,279	124,919	240,198	147,577	387,775
Milan, Italy .....	121,895	118,586	240,481	11,753	252,234
Minneapolis, USA .....	144,098	123,554	267,652	173,337	440,989
New Orleans, USA .....	168,453	94,653	263,106	1,249	264,355
New York, USA .....	923,876	1,050,918	1,974,794	69,669	2,044,463
Philadelphia, USA .....	116,360	190,947	307,307	8,501	315,808
Rio de Janeiro, Brazil .....	132,944	182,053	314,997	13,846	328,843
San Francisco, USA .....	388,055	288,645	676,700	4,902	681,602
San Juan, Puerto Rico .....	67,004	74,164	141,168	1,519	142,687
Sao Paulo, Brazil .....	93,116	333,443	426,559	593,441	1,020,000
Seattle, USA .....	262,194	213,594	475,788	486,258	962,046
Strasbourg, France .....	161,703	184,233	345,936	79,598	425,534
Stuttgart, Germany .....	123,537	65,609	189,146	4,988	194,134
Sydney, Australia .....	282,511	334,882	617,393	232,877	850,270
West Berlin, Germany .....	100,596	81,426	182,022	10,286	192,308
<b>DELEGATIONS TO INTERNATIONAL ORGANIZATIONS</b>					
North Atlantic Council, Brussels .....	995,211	301,651	1,296,862	22,428	1,319,290
Organization for Economic Co-operation and Development, Paris .....	436,676	298,826	735,502	12,059	747,561
Permanent Mission of Canada to the European Communities, Brussels .....	163,067	109,644	272,711	148,512	421,223
Permanent Mission of Canada to the Organization of American States, Washington .....	67,626	49,808	117,434	7,834	125,268
Permanent Mission of Canada to the United Nations, New York .....	1,061,239	575,102	1,636,341	25,365	1,661,706
Permanent Mission of Canada to the United Nations including Disarmament Delegation, New Multilateral Round of Tariff and Trade Negotiations and Permanent Delegation to the Conference on Security and Co-operation in Europe, Geneva .....	1,462,683	968,569	2,431,252	36,188	2,467,440
<b>OTHER POSTS</b>					
Bamako, Mali .....	30,074	46,801	76,875	19,218	96,093
Capetown, South Africa .....	58,006	97,763	155,769	40,589	196,358
Frankfurt, Germany .....	56,973	92,909	149,882	3,136	153,018
Johannesburg, South Africa .....	68,509	83,658	152,167	21,815	173,982
Niamey, Niger .....	38,278	49,138	87,416	3,927	91,343
Ouagadougou, Upper Volta .....	18,471	65,082	83,553	6,224	89,777
Pittsburgh, USA .....	23,778	37,734	61,512	3,077	64,589
Victoria, Hong Kong .....	561,086	725,633	1,286,719	731,335	2,018,054
Total .....	80,504,438	70,789,317	151,293,755	28,514,704	179,808,459



Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE  
GRAINS

Payments in connection with the Prairie Grain Advance  
Payments Act

Payment..... (10) \$ 2,550,461

Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of \$2,408,447 for the period April 1, 1976 to March 31, 1977 paid under Section 15(a) of the Act, plus payment in respect of defaulted accounts \$142,014 paid under Section 15(b) of the Act, less refunds in respect of defaulted accounts \$561,151. Cumulative payments to March 31, 1977 in respect of interest charges were \$45,612,501,\* of defaulted accounts were \$1,995,398\* and refunds in respect of defaulted accounts were \$651,024.\*

\* These cumulative totals had an error in fiscal years 1973-74 and 1974-75 and thus the corrections have been made and are now reflected in the cumulative totals reported above.

Payments in connection with the Prairie Grain Provisional  
Payments Act

Payment..... (10)

Section 3(1) of the Prairie Grain Provisional Payments Act authorized the Canadian Wheat Board to make provisional payments for the 1969-70 crop year in respect of future deliveries of unthreshed grain and Section 8(1) provides that, for the purpose of making such payments, the Board may borrow money, and the Minister of Finance may, on behalf of Her Majesty, guarantee, on such terms and conditions as the Governor in Council may approve, repayment of money so borrowed and interest thereon.

Section 13 of the Provisional Act Provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of provisional payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

No payments were made under this Act during the period April 1, 1976 to March 31, 1977, however, refunds in the amount of \$1,411 were received with respect to defaulted accounts

Total Statutory Items..... \$ 2,550,461

**Miscellaneous Statements—Continued****INDUSTRY, TRADE AND COMMERCE—Continued****DETAILS OF EXPENDITURES BY TRADE MISSION POSTS**

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Canada Head Office, Ottawa .....	2,042,528		565,145	2,607,673
Algeria, Algiers .....	93,098	29,859	34,475	157,432
Argentina, Buenos Aires .....	74,275	7,109	57,312	138,696
Australia .....				
Canberra .....	81,420	17,345	50,706	149,471
Melbourne .....	109,300	18,652	35,823	163,775
Sydney .....	133,940	24,904	83,759	242,603
Austria, Vienna .....	82,630	25,191	36,432	144,253
Belgium .....	135,481	112,613	48,415	296,509
European Economic Community Brussels .....	142,485		79,063	221,548
Candel, Nato .....	52,018		16,733	68,751
Brazil .....				
Brasilia .....	65,966	12,633	24,890	103,489
Rio de Janeiro .....	104,776	16,436	35,182	156,394
Sao Paulo .....	108,341	16,106	45,632	170,079
Central America .....				
San Jose .....	61,747	12,853	48,630	123,230
San Juan .....	80,998	14,637	23,524	119,159
Ceylon, Colombo .....	2,323		9,206	11,529
Chile, Santiago .....	41,080	7,034	17,437	65,551
China, Peking .....	66,124	17,807	32,399	116,330
Colombia, Bogota .....	100,418	7,791	67,622	175,831
Congo, Kinshasa .....	52,018	22,530	47,305	121,853
Cuba, Havana .....	72,383	29,256	26,257	127,896
Czechoslovakia, Prague .....	41,847	10,256	32,191	84,294
Denmark, Copenhagen .....	55,020	11,224	22,131	88,375
France, Paris .....	233,556	91,421	86,641	411,618
Finland, Helsinki .....	37,595	16,362	18,988	72,945
Germany .....				
Bonn .....	193,788	51,759	108,571	354,118
Dusseldorf .....	111,561	38,529	72,552	222,642
Hamburg .....	117,191	39,599	31,007	187,797
Greece, Athens .....	82,465	15,155	37,986	135,606
Guatemala .....	82,822	17,618	61,654	162,094
Hong Kong .....	101,488	28,632	34,209	164,329
Hungary, Budapest .....	41,080	11,896	18,192	71,168
India, New Delhi .....	107,038	12,680	74,558	194,276
Indonesia, Djakarta .....	71,481	17,388	29,676	118,545
Iran, Tehran .....	132,340	39,411	57,584	229,335
Iraq, Baghdad .....	68,768	18,056	31,595	118,419
Ireland, Dublin .....	41,939	8,124	15,996	66,059
Israel, Tel Aviv .....	78,905	14,620	22,015	115,540
Italy .....				
Milan .....	139,988	25,672	39,186	204,846
Rome .....	150,438	29,838	33,807	214,083
Ivory Coast, Abidjan .....	61,901	21,727	42,141	125,769
Jamaica, Kingston .....	65,958	23,115	42,816	131,889
Japan, Tokyo .....	393,882	167,063	145,053	705,998
Kenya, Nairobi .....	65,959	9,978	46,366	122,303
Korea, Seoul .....	87,729	15,505	32,807	136,041
Lebanon, Beirut .....	18,981	25,626	44,375	88,982
Malaysia .....				
Kuala Lumpur .....	67,460	16,038	35,636	119,134
Singapore .....	39,110	13,476	29,338	81,924
Mexico, Mexico City .....	98,653	17,943	40,605	157,201
Morocco, Rabat .....	15,832	2,746	15,710	34,288
Netherlands, The Hague .....	95,730	33,165	59,830	188,725
New Zealand, Wellington .....	66,168	4,701	38,006	108,875
Nigeria, Lagos .....	66,750	39,762	46,723	153,235
Norway, Oslo .....	55,020	18,095	51,390	124,505
Pakistan, Islamabad .....	50,496	8,828	43,960	103,284
Peru, Lima .....	75,375	14,073	38,138	127,586
Philippines, Manila .....	99,140	17,562	74,503	191,205
Poland, Warsaw .....	76,384	22,536	28,307	127,227
Portugal, Lisbon .....	61,435	11,218	13,502	86,155
Romania, Bucharest .....	7,947	5,355	19,369	32,671
Saudi Arabia, Jeddah .....	87,252	27,422	62,040	176,714
Spain, Madrid .....	100,308	13,680	25,169	139,157
Sweden, Stockholm .....	88,386	28,597	43,593	160,576
Switzerland, Berne .....	82,637	32,092	42,939	157,668
Thailand, Bangkok .....	75,807	17,745	47,646	141,198
Turkey, Ankara .....	70,338	13,227	17,581	101,146

## Miscellaneous Statements—Continued

## INDUSTRY, TRADE AND COMMERCE—Concluded

## DETAILS OF EXPENDITURES BY TRADE MISSION POSTS—Concluded

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Union of South Africa				
Cape Town .....	41,080	5,918	21,404	68,402
Johannesburg .....	88,945	8,724	47,237	144,906
Union of Soviet Socialist Republics, Moscow .....	107,572	41,842	38,143	187,557
United Arab Republic, Cairo .....	100,179	24,976	54,629	179,784
United Kingdom				
Glasgow .....	41,080	7,227	17,284	65,591
London .....	344,759	42,235	132,864	519,858
United States of America				
Atlanta .....	92,245	16,981	42,302	151,528
Boston .....	125,501	18,626	47,204	191,331
Buffalo .....	88,777	13,799	47,320	149,896
Chicago .....	118,593	17,866	35,470	171,929
Cleveland .....	142,855	23,232	67,162	233,249
Dallas .....	107,038	9,675	66,822	183,535
Detroit .....	132,286	29,679	74,925	236,890
Los Angeles .....	131,663	20,845	82,598	235,106
Minneapolis .....	68,526	11,795	28,893	109,214
New York .....	163,157	35,358	61,635	260,150
Philadelphia .....	120,978	19,563	42,235	182,776
San Francisco .....	110,417	17,886	46,468	174,771
Seattle .....	84,483	14,437	45,199	144,119
United Nations Permanent Mission .....	27,140		18,478	45,618
Washington .....	225,179	47,418	100,259	372,856
Venezuela, Caracas .....	105,019	32,166	55,994	193,179
West Indies, Port of Spain .....	79,898	13,121	29,543	122,562
Yugoslavia, Belgrade .....	62,245	12,780	37,073	112,098
Zambia, Lusaka .....	27,140	11,913	19,763	58,816
Total .....	10,404,052	2,010,333	4,602,933	17,017,318

## Miscellaneous Statements—Continued

## NATIONAL HEALTH AND WELFARE

## MEDICAL SERVICES PROGRAM

STATEMENT OF EXPENDITURES FOR OPERATION AND MAINTENANCE  
OF HOSPITALS AND REVENUES FOR THE YEAR 1976-77

	Rated bed capacity	Salaries, wages and allowances	Medical and hospital supplies	Food	Utilities	Repair of buildings and equipment	All other expend- itures	Total	Revenues received during the year
Moose Factory, Moose Factory, Ont.....	126	\$ 1,303,749	\$ 187,776	\$ 174,395	\$ 463,682	\$ 6,392	\$1,120,247	\$ 3,256,241	\$ 2,196,461
Sioux Lookout, Sioux Lookout, Ont .....	70	1,250,721	249,369	90,806	49,616	12,732	506,216	2,159,460	1,075,951
Norway House, Norway House, Man .....	38	815,048	79,806	61,018	86,324	6,426	192,205	1,240,827	327,603
Percy E Moore, Hodgson, Man .....	38	683,223	36,281	25,897	47,424	9,563	102,110	904,498	383,841
Fort Qu'Appelle, Fort Qu'Appelle, Sask.....	57	973,523	49,923	39,098	22,205	7,946	109,396	1,202,091	913,780
North Battleford, North Battleford, Sask.....	49	607,891	38,719	38,971	18,285	5,638	86,768	796,272	685,995
*Blackfoot Indian, Gleichen, Alta .....	21	47,322	407				1,245	48,974	7,339
Blood Indian, Cardston, Alta .....	34	489,052	22,508	21,961	12,129	2,416	86,709	634,775	182,262
Charles Camself, Edmonton, Alta .....	428	7,124,825	726,400	336,950	249,829	101,774	853,750	9,393,528	5,595,820
Fort Simpson, Fort Simpson, N W T .....	12	292,185	27,117	11,516	81,468	3,175	48,887	464,348	93,216
Frobisher Bay, Frobisher Bay, N W T .....	35	968,853	179,074	67,351	257,099	37,775	723,814	2,233,966	665,054
Inuvik, Inuvik, N W T .....	101	1,410,403	133,632	87,761	115,047	27,711	319,679	2,094,233	494,656
Edzo, Edzo, N W T .....	10	217,936	49,687	9,949	3,690	1,991	65,758	349,011	42,794
Mayo, Mayo, Y T .....	16	189,125	6,266	11,399	20,947	1,426	23,175	252,338	283,201
Whitehorse, Whitehorse, Y T .....	120	2,414,378	286,204	107,230	198,542	20,350	353,156	3,379,860	3,243,988
TOTAL .....	1,155	\$18,788,234	\$2,073,169	\$1,084,302	\$1,626,287	\$245,315	\$4,593,115	\$28,410,422	\$16,191,961

\*Blackfoot Indian Hospital, Gleichen Alta closed April, 1976

Miscellaneous Statements—Continued

PUBLIC WORKS

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES  
FOR AND REVENUES FROM GRAVING DOCKS

	Expendi- tures		Revenues	
	1976-77	1975-76	1976-77	1975-76
	\$	\$	\$	\$
Champlain Graving Dock, Lauzon, Que.....	606,430	635,769	285,147	217,706
Lorne Graving Dock, Lauzon, Que.....	282,587	210,100	10,936	20,959
Selkirk Repair Slip, Man.....	7,232	4,694	6,535	3,975
Esquimalt Graving Dock, BC.....	1,019,926	1,104,638	494,618	684,116
Total.....	1,916,175	1,955,201	797,236	926,756

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES  
FOR LOCKS AND DAMS

	1976-77	1975-76
	\$	\$
Quinze Dam, Que.....	74,069	74,875
French River Dam, Ont.....	46,208	41,142
Latchford Dam, Ont.....	12,616	25,887
Rideau Falls, Ont.....	2,236	3,771
Temiskaming Dam, Ont.....	67,925	66,126
	203,054	211,801
St Andrews Lock and Dam, Man.....	187,913	179,181
Okanagan Flood Control Projects.....	1,658	49,975
General.....		
	189,571	229,156
Total.....	392,625	440,957

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES  
FOR AND REVENUES FROM ROADS AND BRIDGES

	1976-77	1975-76
	\$	\$
Burlington Canal Bridge .....	194,598	234,703
Kingston La Salle Causeway .....	188,302	90,272
New Westminster Bridge .....	308,026	456,213
Northwest Highway System .....	13,825,729	13,160,075
General.....	257,535	911,855
	14,774,190	14,853,118
Less: Operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the opera- tion of the bridge .....	308,026	456,213
Total .....	14,466,164	14,396,905



## Miscellaneous Statements—Continued

## SOLICITOR GENERAL

## EXPENDITURES AND REVENUES BY INSTITUTION

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Ottawa—Headquarters	9,952,257	540,392	64,271
Atlantic Regional Headquarters	1,095,276	193,152	545
Atlantic Correctional Staff College	219,035	29,953	
Carlton Centre (Halifax)	201,454	8,037	1,902
Springhill Institution	6,251,099	439,018	200,421
Medium Security Institution (Halifax)		1,787	
Dorchester Penitentiary	6,742,439	503,622	202,095
Westmorland Institution	844,401	85,013	92,060
Shulie Lake	246,575	415,667	
Parr Town Centre	245,925	844	9,127
Dungarvon Institution	274,752	42,717	5,810
Atlantic Maximum No 1		118,174	
Regional Psychiatric Centre (Atlantic)		445	
Atlantic Medium no 1		38,985	
Quebec Regional Headquarters	4,233,026	315,496	3,726
Quebec Correctional Staff College	585,627	38,168	223
St Hubert Centre (Montreal)	192,928	315	7,747
Community Correctional Centre (Quebec)	33,033	12,880	60,000
Community Correctional Centre (Duvernay)	96,817		50
Community Correctional Centre (St Michel)	111,437	111,894	102
Community Correctional Centre (Ogilvy)	32,186	23,694	1,603
Montée St François Institution	1,760,191	127,348	16,701
Regional Psychiatric Centre (Quebec)	5,012,037	256,093	285
Laval Institution	6,381,624	1,688,700	77,458
Quebec Maximum No 2		16,489	
Federal Training Centre	5,879,964	496,271	3,704
Leclerc Institution	7,065,732	271,018	62,693
Archambault Institution	5,436,765	204,574	31,955
Ste Anne des Plaines Minimum Security Institution	3,415,663	168,036	774
Regional Reception Centre (Quebec)	4,523,493	377,075	25,756
Regional Medical Centre (Quebec)	4		
Ste Anne des Plaines Medium Security	260	68,009	
Cowansville Institution	6,604,600	1,219,866	41,889
Correctional Development Centre (Quebec)	435,307	1,536,466	182
Ontario Regional Headquarters	3,419,465	367,094	8,402
Ontario Correctional Staff College	756,039	253,086	100
Montgomery Centre	150,161	673	4,833
Pre-Release Hostel (Kingston)	50,213	9,949	2,961
Regional Psychiatric Centre (Ontario)	1,835,231	31,033	445
Regional Reception Centre (Kingston)	5,770,365	227,066	90,187
Millhaven Institution	8,681,423	1,200,006	34,863
Ontario Special Correctional Unit	304		
Bath Institution	430,882	10,141	39
Regional Reception Centre (Ontario)		87,067	
Ontario Regional Health Centre	141	59,116	
Prison for Women	2,497,559	176,816	1,199
Ontario Medium No 2		8	
Collins Bay Institution	6,347,285	1,220,181	35,229
Frontenac Institution	811,717	86,261	104,085
Landry Crossing Correctional Camp	542,533	36,436	399
Beaver Creek Correctional Camp	622,294	366,953	11,950
Joyceville Institution	6,504,579	1,877,995	40,730
Pittsburg Institution	697,302	44,654	3,630
Warkworth Institution	5,949,521	33,063	14,887
Warkworth Medium Security Institution No 3	68		
New Medium Security Institution (Ontario)		212	
Prairie Regional Headquarters	1,592,174	104,004	278
Regional Psychiatric Centre Prairies	532	2,913,632	
Osborne Centre (Winnipeg)	223,679	3,159	4,539
Stony Mountain Institution	7,020,481	1,032,534	98,790
Rockwood Institution	544,850	384,399	58,392
Manitoba Training Annex	23		
Prairie Medium Manitoba		715	
Saskatchewan Penitentiary	7,100,736	1,233,175	113,909
Saskatchewan Farm Annex	659,899	277,316	11,231
Saskatchewan special Correctional Unit	152		
Oskana Centre (Regina)	172,711	118,852	3,587
Drumheller Institution	6,507,373	988,268	67,015
Minimum Camp Prairie	345		
Altadore Centre (Calgary)	143,940	11,266	4,373
Scarboro Centre (Calgary)	189,509	3,102	3,354
Grierson Centre (Edmonton)	500,759	130,376	10,543
Bowden Institution	3,302,448	464,639	42,607

**Miscellaneous Statements—Continued****SOLICITOR GENERAL—Concluded****EXPENDITURES AND REVENUES BY INSTITUTION—Concluded**

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Prairie Medium Alberta .....	3	32	
Maximum Security Institution (Edmonton) .....		2,189,292	
Regional Staff College Alberta (Holy Redeemer) .....	802,573	40,551	20,263
Western Regional Headquarters .....	3,377,920	257,296	134,495
Western Correctional Staff College .....	270,620	78,017	5
Robson Centre .....	264,638	5,706	3,494
Minimum Security Camp (B C) .....	98		
Burrard Centre .....	130,160		88
British Columbia Penitentiary .....	7,823,671	726,297	16,727
William Head Institution .....	2,786,972	1,412,681	1,232
Pandora Centre (Victoria) .....	200,510	1,701	2,910
Matsqui Medium Institution .....	5,899,652	501,569	9,303
Regional Psychiatric Centre (Pacific) .....	3,781,400	64,091	327
Mountain Prison Institution .....	2,386,047	144,381	4,551
Agassiz Correctional Work Camp .....	627,059	28,908	3,571
Maximum Security Institution (Agassiz) .....	1	2,997,363	
Mission Minimum Security Institution .....	10		
Pacific Special Correctional Unit .....	58		
Pacific Reception Centre .....	314,913	30,226	
Pacific Correctional Staff College .....	1,916		
Elbow Care .....	426,649	284,527	
Ferndale Institution .....	493,905	21,635	4,743
Mission Institution .....	2,607,615	2,142,775	1,043
Pacific Maximum No 2 .....		14,104	
Pacific Maximum No 3 .....		157,817	
Medium Security Institution (Kamloops) .....		183,822	
<b>Total .....</b>	<b>183,096,990</b>	<b>34,686,236</b>	<b>1,886,388</b>

## Miscellaneous Statements—Continued

## VETERANS AFFAIRS

## WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES

Table of maximum monthly allowances and maximum total annual income as at March 31, 1977

Class of recipient	Monthly Rate	Maximum total annual income (including allowance) twelve times the income factor specified below
	\$	\$
1. (a) Unmarried veteran without dependent child .....		
(b) Widow or widower without dependent child .....		
(c) Married veteran not residing with and not maintaining or being maintained by spouse and without dependent child .....	230 16	270 16
(d) Person described in paragraph (a), (b) or (c) who is blind within the meaning of the Blind Persons Act .....	234 31	284 31
2. (a) Married veteran residing with, maintaining or being maintained by spouse .....	392 49	462 49 total for veteran & spouse
(b) Veteran described in paragraph (a) who is blind within the meaning of the Blind Persons Act .....		
(c) Veteran described in paragraph (a) whose spouse is blind within the meaning of the Blind Persons Act .....	396 62	476 62 total for veteran & spouse
(d) Veteran described in paragraph (a), (b) or (c) having one or more dependent children, for each child, commencing October 1, 1974, an additional .....	60 89 less any amount payable under the Family Allowance Act, 1973 in respect of the child	60 89
3. (a) Unmarried veteran having one dependent child .....		
(b) Widow or widower having one dependent child .....		
(c) Married veteran not residing with and not maintaining or being maintained by spouse and having one dependent child .....	392 49	462 49
(d) Person described in paragraph (a), (b) or (c) who is blind within the meaning of the Blind Persons Act .....	396 62	476 62
(e) Person described in paragraph (a), (b), (c) or (d) having more than one dependent child, for each such child in addition to one, commencing October 1, 1974, an additional .....	60 39, less any amount payable under the Family Allowance Act, 1973 in respect of the child	60 39
4. Each orphan .....	169 97 less any amount payable under the Family Allowance Act, 1973 in respect of the child	180 92

Miscellaneous Statements—Continued

VETERANS AFFAIRS—Continued

Pensions for Disabilities and Death

Scale of Pensions for Disability as at March 31, 1977

PERCENTAGE OF DISABILITY—CLASS AND ANNUAL AMOUNT OF PENSION

Class	1	2	3	4	5
Range	98-100	93-97	88-92	83-87	78-82
Percentage	100	95	90	85	80
	\$	\$	\$	\$	\$
All ranks and ratings .....	6,679 44	6,345 60	6,011 52	5,677 56	5,343 60
Additional pension for married members of the forces .....	1,669 92	1,586 40	1,503 00	1,419 48	1,335 96
Additional pension for children—					
One child .....	869 16	825 60	782 16	738 48	695 28
Two children .....	1,503 00	1,427 64	1,352 64	1,277 40	1,202 28
Each additional child an additional .....	501 00	475 92	450 72	425 76	400 92
Class	6	7	8	9	10
Range	73-77	68-72	63-67	58-62	53-57
Percentage	75	70	65	60	55
	\$	\$	\$	\$	\$
All ranks and ratings .....	5,009 64	4,675 68	4,341 60	4,007 76	3,673 80
Additional pension for married members of the forces .....	1,252 32	1,168 92	1,085 40	1,002 00	918 48
Additional pension for children—					
One child .....	651 72	608 28	564 84	521 40	477 84
Two children .....	1,127 16	1,052 04	976 92	901 80	826 56
Each additional child an additional .....	375 84	350 64	325 68	300 48	275 52
Class	11	12	13	14	15
Range	48-52	43-47	38-42	33-37	28-32
Percentage	50	45	40	35	30
	\$	\$	\$	\$	\$
All ranks and ratings .....	3,339 72	3,005 88	2,669 52	2,337 84	2,003 76
Additional pension for married members of the forces .....	834 84	751 32	667 92	584 52	501 00
Additional pension for children—					
One child .....	434 64	391 08	347 64	304 20	260 76
Two children .....	751 32	676 32	601 08	526 08	450 72
Each additional child an additional .....	250 32	225 60	200 40	175 44	150 24
Class	16	17	18	19	20
Range	23-27	18-22	13-17	8-12	5-7
Percentage	25	20	15	10	5
	\$	\$	\$	\$	\$
All ranks and ratings .....	1,669 92	1,335 96	1,002 00	667 92	333 84
Additional pension for married members of the forces .....	417 36	333 84	250 32	167 04	83 52
Additional pension for children—					
One child .....	217 08	173 76	130 20	86 88	43 44
Two children .....	375 84	300 48	225 60	150 24	75 36
Each additional child an additional .....	125 28	100 08	75 36	50 16	25 20

Class 21—Disabilities below 5%—All ranks—A final payment not exceeding \$720 56

SCALE OF PENSION FOR DEATH

	Amount per annum		
	Widow	Dependent parent	Child or dependent brother or sister
	\$	\$	\$
All ranks and ratings .....	5,009 64	3,339 72*	
Pension for children or dependent brothers or sisters for all ranks—			
One child .....			869 16*
Two children .....			1,503 00*
Each additional child an additional .....			501 00*

\*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provisions of this Act.

**Miscellaneous Statements—Concluded****VETERANS AFFAIRS—Concluded****STATEMENT OF GROSS EXPENDITURES FOR OPERATION AND MAINTENANCE OF DEPARTMENTAL HOSPITALS AND**

	No. of beds set up	Salaries and allowances	Transporta- tion and commu- nication	Medical services	Protec- tion services
		\$	\$	\$	\$
<i>Active Treatment</i>					
Camp Hill Hospital, Halifax .....	335	7,812,133	311,179	501,231	142,367
Queen Mary Veterans Hospital, Montreal .....	340	10,820,990	338,777	1,576,513	266,066
Ste Anne's Hospital, Ste Anne de Bellevue .....	1,078	14,368,927	92,494	227,868	248,458
Westminster Hospital, London .....	947	16,095,515	165,891	424,490	351,626
Deer Lodge Hospital, Winnipeg .....	370	8,436,770	252,772	460,837	81,624
Colonel Belcher Hospital, Calgary .....	361	6,384,615	87,412	346,728	121,206
<i>Veterans Homes</i>					
Rideau Veterans Home .....	140	2,003,697	90,683	120,137	88,828
Saskatoon Veterans Home, Saskatoon .....	75	776,608	87,095	46,020	24,536
Edmonton Veterans Home, Edmonton .....	149	1,494,740	64,246	31,443	29,597
<b>Total</b> .....	<b>3,795</b>	<b>68,193,995</b>	<b>1,490,549</b>	<b>3,735,267</b>	<b>1,354,308</b>



VETERANS HOMES FISCAL YEAR 1976-77

Purchased laundry and dry cleaning services	Materials and supplies									Total
	Other professional services	Purchased repair upkeep	Food	Drugs	Medical and surgical supplies	Fuel	Public utility services	Other supplies	All other expenses	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
151,209	60,009	158,819	423,635	261,812	428,535	196,495	118,992	437,029	26,699	11,030,144
282,940	96,368	239,193	330,409	628,754	660,970	206,174	69,748	556,521	37,737	16,111,160
1,255	39,718	240,669	822,890	248,263	239,466	308,206	224,631	737,434	72,893	17,873,172
171	61,063	180,613	768,543	380,136	377,943	394,732	105,778	625,162	27,252	19,958,915
165,764	59,451	141,544	285,228	250,747	230,190	134,081	79,298	315,174	12,167	10,905,647
295	38,860	128,282	316,605	134,773	225,533	48,052	69,922	257,512	12,542	8,172,337
52,973	22,401	49,866	101,914	19,565	108,507	18,127	26,660	89,350	12,645	2,805,353
15,043	8,293	24,479	53,777	7,521	65,698	10,846	19,475	29,347	373	1,169,111
46,612	251,871	39,706	119	5,393	51,818		25,920	39,288	45	2,080,798
716,262	638,034	1,203,171	3,103,120	1,936,964	2,388,660	1,316,713	740,424	3,086,817	202,353	90,106,637



# SECTION 37

1976-77  
PUBLIC ACCOUNTS

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# Public accounts of Canada

# 1977

**VOLUME III  
FINANCIAL STATEMENTS OF  
CROWN CORPORATIONS**



**RECEIVER GENERAL FOR CANADA  
Hon. J. P. Goyer, M. P., P. C.**



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## AIR CANADA

BALANCE SHEET AT DECEMBER 31  
(Dollars shown in thousands)

ASSETS	1976	1975	LIABILITIES	1976	1975
Current			Current		
Cash and short term investments .....	\$ 64,738	\$ 150,632	Bank indebtedness .....	\$ 17,005	\$ 13,501
Accounts receivable .....	136,887	127,818	Accounts payable and accrued liabilities .....	74,170	89,416
Spare parts, materials and supplies .....	39,575	41,737	Salaries and wages .....	40,701	35,243
Prepaid expenses .....	2,213	3,060	Unearned transportation revenue .....	52,764	32,451
Deferred income taxes .....	21,301	18,624	Interest and dividend payable .....	12,509	15,197
	264,714	341,871	Current portion of long term debt .....	52,849	52,195
Investment in and Advances to Other Companies—				249,998	238,003
at Cost .....	7,219	8,867	Long Term Debt .....	861,421	1,007,443
Property and Equipment .....	874,424	947,784	Deferred Income Taxes .....	13,765	22,873
Deferred Charges .....	2,743	4,368		1,125,184	1,268,319
			SHAREHOLDERS' EQUITY		
			Share Capital		
			Authorized 250,000 shares par value \$100 each		
			Issued and fully paid, 50,000 shares .....	5,000	5,000
			Retained Earnings .....	18,916	29,571
				23,916	34,571
	\$ 1,149,100	\$ 1,302,890		\$ 1,149,100	\$ 1,302,890

On behalf of the Board,  
PIERRE TASCHEREAU  
CLAUDE I. TAYLOR

## AIR CANADA—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS  
YEAR ENDED DECEMBER 31  
(Dollars shown in Thousands)

	1976	1975
<b>Operating Revenues</b>		
Passenger .....	\$ 876,326	\$ 786,439
Freight and express .....	93,844	90,419
Mail .....	24,975	19,850
Charter .....	29,046	36,819
Incidental services—net .....	33,293	23,653
	1,057,484	957,180
<b>Operating Expenses</b>		
Flying operations .....	296,045	268,685
Maintenance .....	131,350	118,736
Passenger service .....	115,663	101,019
Aircraft and traffic servicing .....	171,815	153,321
Sales and promotion .....	135,668	121,102
General and administrative .....	59,780	53,818
Depreciation and obsolescence .....	107,398	101,195
	1,017,719	917,876
<b>Operating Income</b> .....	39,765	39,304
<b>Non-Operating Expenses (Income)</b>		
Interest on long term debt .....	76,089	63,880
Interest capitalized .....	(168)	(1,951)
Interest income .....	(13,443)	(760)
Gain on disposal of assets .....	(1,823)	(473)
Other .....	1,350	3,540
	62,005	64,236
<b>Loss Before Income Taxes</b> .....	22,240	24,932
<b>Recovery of Deferred Income Taxes</b> .....	11,785	11,850
<b>Loss for the Year</b> .....	10,455	13,082
<b>Retained Earnings—Beginning of year as restated</b> ..	29,571	42,853
<b>Dividend</b> .....	(200)	(200)
<b>Retained Earnings—End of year</b> .....	\$ 18,916	\$ 29,571

STATEMENT OF CHANGES IN FINANCIAL POSITION  
YEAR ENDED DECEMBER 31  
(Dollars shown in thousands)

	1976	1975
<b>Source of Funds</b>		
Provided from operations .....	\$ 82,998	\$ 77,386
Additions to long term debt .....		170,681
Proceeds from disposal of property and equipment ..	2,359	1,695
Decrease (Increase) in investment in and advances to other companies .....	1,648	(440)
	87,005	249,322
<b>Use of Funds</b>		
Property and equipment and progress payments .....	30,240	120,096
Reduction to long term debt .....	145,669	52,052
Deferred charges .....	48	131
Dividend .....	200	200
	176,157	172,479
<b>(Decrease) Increase in Working Capital</b> .....	(89,152)	76,843
<b>Working Capital—Beginning of year</b> .....	103,868	27,025
<b>Working Capital—End of year</b> .....	\$ 14,716	\$ 103,868

## NOTES TO FINANCIAL STATEMENTS

## 1. Summary of Significant Accounting Policies

## (a) Property and equipment

Depreciation and amortization is provided by the straight line method and is based on the following estimated useful lives:

Boeing 747 .....	16 years
Lockheed 1011 .....	15 and 16 years
Boeing 727 .....	14 years
DC-8 .....	14 years
DC-9 .....	12 years

Ground equipment and facilities .....

5 to 30 years

For accounting purposes, leased flight equipment is treated as though it is owned.

Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for modifications and betterments are capitalized.

## (b) Spare parts

Provision for the obsolescence of aircraft spare parts, less their estimated residual value, is made by charges to operating expenses over the service lives of the related aircraft types.

## (c) Deferred charges

Costs incurred in introducing new types of aircraft are deferred and amortized on a straight line basis over five years, commencing with the time each type is placed into revenue service.

Financing and other deferred costs are amortized on a straight line basis over the period to which they relate.

## (d) Passenger and freight revenues

Passenger and freight sales are recognized as earned revenue when the transportation service is provided. Unearned amounts are treated as current liabilities.

## (e) Capitalized interest

Interest is capitalized on payments for major property and equipment additions made prior to their entry into regular service and is included in their cost.

## (f) Translation of foreign currencies

Assets and liabilities are translated into Canadian dollars at year-end exchange rates except non-current assets which are translated at exchange rates prevailing when the asset was acquired.

Gains and losses resulting from foreign exchange translation are reflected in income for the year.

## (g) Income taxes

The corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes. These timing differences can result in deferred income taxes either being provided for or recoverable depending on when the items are recognized for accounting and tax purposes.

## (h) Pensions

Unfunded liabilities as determined by actuarial valuation are funded by annual payments which are charged to operations over periods recommended by the actuaries and as required by the Pension Benefits Standards Act. The cost of funding current service pension benefits is charged to operations as incurred.

## AIR CANADA—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

## 2. Change in Accounting Policy

During the year the corporation changed its accounting policy with respect to translation of long-term liabilities owing in foreign currency. The new policy is to use exchange rates in effect on the balance sheet date whereas in the past these liabilities were recorded at exchange rates prevailing on the date the debt was incurred.

This change has been applied retroactively and the effect on reported losses is as follows:

	1976	1975
	(\$000)	(\$000)
Unrealized gain (loss).....	2,958	(1,072)
Less: Income tax thereon .....	808	(463)
Decrease (increase) in loss for the year .....	<u>2,150</u>	<u>(609)</u>

In addition the retained earnings at December 31, 1974 previously reported as \$39,097,000 has been increased by \$3,756,000 (after applicable income taxes) to reflect the retroactive adjustment of the cumulative translation gains up to that date.

## 3. Spare Parts, Materials and Supplies

	1976	1975
	(\$000)	(\$000)
Spare parts—cost.....	58,602	56,725
Materials and supplies—cost .....	<u>7,211</u>	<u>6,780</u>
	65,813	63,505
Accumulated obsolescence .....	<u>26,238</u>	<u>21,768</u>
	<u>39,575</u>	<u>41,737</u>

## 4. Property and Equipment

	1976	1975
	(\$000)	(\$000)
Flight equipment—cost .....	1,165,935	1,170,541
Ground equipment and facilities—cost .....	<u>320,034</u>	<u>312,179</u>
	1,485,969	1,482,720
Accumulated depreciation and amortization .....	<u>622,577</u>	<u>540,904</u>
	863,392	941,816
Progress payments—cost .....	<u>11,032</u>	<u>5,968</u>
	<u>874,424</u>	<u>947,784</u>

## 5. Deferred Charges

	1976	1975
	(\$000)	(\$000)
Aircraft introductory charges—cost .....	6,541	6,541
Financing and other deferred charges—cost .....	<u>2,414</u>	<u>2,366</u>
	8,955	8,907
Accumulated amortization.....	<u>6,212</u>	<u>4,539</u>
	<u>2,743</u>	<u>4,368</u>

## 6. Long Term Debt

	1976	1975
	(\$000)	(\$000)
Canadian National Railway Co. and Government of Canada—Notes and Debentures customarily renewed as they mature:		
Demand notes—3.5%.....	27,000	27,000
6 months revolving notes—8.1%—9.2%.....	<u>138,371</u>	<u>227,371</u>
Notes and debentures:		
Maturing	Interest Rate %	
1976	5.2	33,342
1977	5.2—6.6	33,360
1978	6.5—7.0	22,680
1979	5.6—6.4	67,000
1980	6.7—7.2	89,105
1981	4.2—8.8	48,844
1985	5.9	17,497
1987	5.2	67,069
1989	8.0	<u>131,254</u>
		137,198
5½% Notes due 1982/84	642,180	770,833
6% Notes due 1983/84	14,921	20,969
Aircraft lease obligations—7.8%	54,077	55,482
Other long term debt	201,666	210,618
	<u>1,426</u>	<u>1,736</u>
	914,270	1,059,638
Current Portion	<u>861,421</u>	<u>52,195</u>
		1,007,443

Long term debt repayment requirements over the next five years amount to \$52,849,000 in 1977, \$43,303,000 in 1978, \$90,672,000 in 1979, \$121,195,000 in 1980, and \$82,033,000 in 1981.

Long term debt includes \$142,661,000 payable in U.S. funds and \$14,921,000 payable in pounds sterling which are converted at current exchange rates.

## 7. Deferred Income Taxes

As explained in the note on accounting policies, the corporation follows the principle of tax allocation accounting. At December 31, 1976 a net deferred tax asset of \$7,536,000 was created as a result of drawing down \$11,785,000 of deferred taxes against the 1976 loss. The corporation believes sufficient earnings will be achieved in future years to make the recovery of the net deferred tax asset virtually certain, particularly because of the potential reduction in interest cost arising from the proposed restructuring of the corporation's debt position as explained in note 8.

## 8. New Air Canada Act

"An Act respecting the reorganization of Air Canada" (Bill C-17) has been introduced before the House of Commons of Canada. In addition to broadening the powers and activities of the corporation the Bill provides for the restructuring of the long-term debt and share capital of the corporation.

The Government has indicated its intention, under the provisions of the proposed Act, to convert certain of the existing debt into share capital. This action would result in a significant reduction in annual interest costs and changes to the schedule of long term debt retirement.



## AIR CANADA—Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

## 9. Commitments

Commitments for facilities and equipment amounted to \$18,300,000 at December 31, 1976. Rental payments due in 1977 under term leases in effect for facilities at December 31, 1976 amount to \$11,738,000 (excluding leased aircraft which are included in long term debt).

There were no commitments for the acquisition of aircraft at December 31, 1976.

## 10. Pension Plans

The present value of the actuarially determined unfunded liability of the Corporation's pension plans at December 31, 1976 is approximately \$92,226,000 (1975—\$28,800,000). This liability is being retired by annual payments of \$9,304,000 (1975—\$2,861,000) to 1992 and \$574,000 to 2027.

Effective January 1, 1977, the Corporation approved adjustments to actuarial assumptions which will increase the unfunded liability by a further \$36,449,000 to be retired by additional annual payments of \$3,877,000 to 1992.

## 11. Anti-inflation Act

The corporation is subject to restraint of profit margins, prices, dividends and employee compensation under the terms of the Anti-Inflation Act and Regulations which became effective October 14, 1975. Based on available information, the corporation is satisfied that it has complied with the legislation in all material respects for the year ended December 31, 1976.

## 12. Comparative Figures

Certain of the 1975 comparative figures have been reclassified to conform to the presentation adopted in 1976.

## AUDITORS' REPORT

TO THE HONORABLE  
THE MINISTER OF TRANSPORT  
OTTAWA

We have examined the balance sheet of Air Canada as at December 31, 1976, and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the corporation at December 31, 1976, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of currency translation as referred to in Note 2, with which we concur, on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of accounts have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

COOPERS & LYBRAND  
*Chartered Accountants*

Montreal, Quebec  
February 15, 1977

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# ATLANTIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

## BALANCE SHEET AS AT DECEMBER 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Current assets			Current liabilities		
Cash and short-term deposits .....	\$ 516,964	\$ 161,862	Accounts payable and accrued liabilities .....	\$ 137,996	\$ 205,326
Due from Canada in respect of parliamentary appropriations .....		61,107	Due to Canada in respect of parliamentary appropriations .....	255,986	
Accounts receivable .....	334,333	335,909	Due to Public Service Superannuation account .....	166,239	128,471
Prepaid expense .....	3,857	4,598	Payable under lease agreements .....	73,235	7,947
	855,154	563,476		633,456	341,744
Investments, at cost .....	12,500	15,500	Provision for employee termination benefits .....	570,968	515,867
Fixed assets, at cost (Note 2) .....	1,396,783	934,210	Payable under lease agreements—net of current portion (Note 4) .....	886,105	491,246
Less: accumulated depreciation .....	224,458	161,050		2,090,529	1,348,857
	1,172,325	773,160			
			DEFICIT OF CANADA		
			Working capital vested pursuant to Section 44 of the Act .....	89,418	88,291
			Contributed capital (Note 4) .....	443,528	405,877
				532,946	494,168
			Deficit .....	583,496	490,889
				50,550	(3,279)
	\$ 2,039,979	\$ 1,352,136		\$ 2,039,979	\$ 1,352,136

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

A. D. LATTER  
Chairman

G. E. SIMMONS  
Member

## STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Balance, beginning of year		
As previously reported .....	\$ 515,867	\$
Prior year's adjustments (Note 4) .....		
Contributed capital .....	122,157	90,469
Capitalization of leases .....	19,156	28,373
Public Service Superannuation Plan .....	128,471	91,471
Amounts due to Canada .....	(294,762)	(294,762)
Employee termination benefits .....		465,000
As restated .....	490,889	380,551
Net loss for the year .....	1,972,861	1,945,300
	2,463,750	2,325,851
Less: Recovered from parliamentary appropriations .....	1,880,254	1,834,962
Balance, end of year .....	\$ 583,496	\$ 490,889

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Balance at beginning of year		
As previously reported .....	\$271,135	\$299,104
Prior year's adjustments (Note 4(a)) .....	134,742	103,054
As restated .....	405,877	402,158
Parliamentary appropriations to finance additions to fixed assets during the year .....	37,651	3,719
Balance at end of year .....	\$443,528	\$405,877

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Income:		
Pilotage charges .....	\$ 2,002,667	\$ 1,725,933
Interest and other income .....	27,229	31,469
	2,029,896	1,757,402
Expenses:		
Pilots' fees, salaries and benefits .....	2,043,898	1,941,970
Superannuation contribution .....	37,768	37,000
Staff salaries and benefits .....	254,020	245,440
Pilot boats .....	1,192,391	1,057,723
Interest expense—lease agreements .....	70,255	42,299
Transportation and travel .....	127,496	116,730
Professional and special services .....	87,404	91,774
Communication .....	35,423	47,719
Depreciation .....	69,371	52,968
Utilities, material and supplies .....	24,850	24,265
Rentals .....	45,611	43,356
Development courses .....	14,270	1,458
	4,002,757	3,702,702
Net loss for year .....	\$ 1,972,861	\$ 1,945,300

The accompanying notes are an integral part of the financial statements.

## ATLANTIC PILOTAGE AUTHORITY—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
<b>Funds provided</b>		
Proceeds from sale of long-term investments .....	\$ 3,000	\$
Proceeds from sale of fixed assets .....	6,909	
Lease agreements capitalized .....	432,000	
Parliamentary appropriations .....	1,917,905	1,838,681
Funds contributed .....	1,127	
	<u>2,360,941</u>	<u>1,838,681</u>
<b>Funds applied</b>		
Net loss for year .....	1,972,861	1,945,300
Items not requiring (providing) funds		
Provision for employee termination benefits ....	122,055	125,949
Depreciation .....	69,371	52,968
Gain on disposal of fixed assets .....	(6,909)	
	<u>1,788,344</u>	<u>1,766,383</u>
Reduction of long-term debt .....	37,141	40,755
Payment of employee termination benefits .....	66,954	75,082
Additions to fixed assets .....	468,536	3,719
	<u>2,360,975</u>	<u>1,885,939</u>
Decrease in working capital during year .....	34	47,258
Working capital beginning of year .....	221,732	268,990
Working capital end of year .....	\$ 221,698	\$ 221,732

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1976

## 1. Significant Accounting Policies

## (a) Parliamentary appropriations

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Amounts received from appropriations in excess of the deficit are shown under current liabilities.

## (b) Fixed assets

Depreciation and amortization of fixed assets are calculated on a straight-line basis and are based on the estimated useful life of the assets as follows:

Buildings	20 years
Wooden boats	10 years
Steel boats	20 years
Aluminum boats	25 years
Wharves and structures	10 years
Furniture and equipment	10 years
Leasehold improvements	10 years

Although charged in the Statement of Operations, depreciation is not recovered from parliamentary appropriations.

## (c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, plus the cost of capital assets financed from parliamentary appropriations, are shown as contributed capital.

## (d) Capitalized leases

The Authority leases boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership of the boats. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

## 2. Fixed assets

As at December 31, 1976 the fixed assets and related accumulated depreciation were as follows:

	1976		1975	
	Cost	Accumulated Depreciation	Net	Net
Land .....	\$ 750	\$	\$ 750	\$ 750
Building .....	13,585	1,629	11,956	12,585
Pilot Boats .....	1,288,436	185,384	1,103,052	701,848
Wharves and Structures .....	6,182	1,212	4,970	2,694
Furniture and Equipment .....	68,101	28,244	39,857	45,518
Leasehold Improvements .....	19,729	7,989	11,740	9,765
	<u>\$ 1,396,783</u>	<u>\$ 224,458</u>	<u>\$ 1,172,325</u>	<u>\$ 773,160</u>

## 3. Due to Canada

Although the Authority is on a calendar year basis, parliamentary appropriations are granted for a fiscal year. The amount refundable represents the balance payable to Canada on amounts received from appropriations in excess of the deficit to March 31, 1976.

## 4. Prior years' adjustments

## (a) Contributed capital

In previous years an account was maintained within Equity of Canada entitled residual value of capital assets financed from parliamentary appropriations. This account was credited with values assigned to assets transferred by Canada to the Authority in 1972 plus the cost of capital assets financed from parliamentary appropriations since that date. The account was reduced by depreciation and the net book value of assets disposed of and the deficit was reduced by a corresponding amount. Under the new policy, gains or losses on disposal of fixed assets are recorded in the Statement of Operations and contributed capital represents the original value assigned to assets transferred in 1972 plus the cost of fixed assets financed from parliamentary appropriations since that date.

As a result of the retroactive application of this change in accounting policy, the balance of the deficit at December 31, 1975 has been restated to show a charge of \$122,157 representing the cumulative amount of depreciation taken on fixed assets and the cumulative net book value of capital assets sold to December 31, 1975. Of that amount, \$31,688 is applicable to 1975 and the deficit has been charged for that year. The remaining \$90,469 is applicable to years prior to January 1, 1975 and has been charged to the deficit at that date. A further amount of \$12,585 has been credited to contributed capital of years prior to 1975 in respect to assets contributed by Canada which were previously unrecorded in the Authority's accounts.

## ATLANTIC PILOTAGE AUTHORITY—*Concluded*

### (b) Capitalization of leases

The Authority leases three boats from Canada under long-term bare boat charter agreements. These leases, maturing between 1989 and 1991, require maintenance and insurance in addition to total payments for the three boats of \$116,939 per annum up to and including 1989 when they are reduced to \$54,785 until 1991. Upon maturity of each of the boat charters, the Authority has the option to purchase the boat for \$1. By their nature, these charters qualify as financing leases and lease payments pertaining to principal have been capitalized.

As a result of capitalization during 1976 of two of the leases which were in effect prior to January 1, 1976, the balance of the December 31, 1974 deficit has been restated to show a retroactive charge of \$28,373. The amount of \$9,217 has been credited to 1975 income in respect of the capitalization of leases.

### (c) Public Service superannuation plan

During 1976 the Authority was required to record in its accounts the employer contribution in respect of the purchase of past service pension benefits by pilots who became employees (Note 5(a)). Previously the Authority was of the opinion that it would not be required to match these contributions. As a result of the retroactive application of this change, the deficit at January 1, 1975 increased by \$91,471; for 1975, the loss on operations has been increased by \$37,000 over the amount previously reported.

### (d) Amounts due to Canada

Previously, an amount of \$294,762 collected prior to December 11, 1973 under the regulations then in force, was considered to be payable to Canada. During the year it was determined that the amount is not payable and the deficit at January 1, 1975 has been reduced accordingly.

## 5. Commitments and contingent liabilities

### (a) Past service pension contributions

Under provisions of the Pilotage Act contract pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Plan. Certain pilots have exercised their option to become employees and have elected to purchase pension benefits in respect of past service. These elections have created an obligation to make employer contributions in respect of past service, and in 1976 the Authority recorded these contributions in the accounts. (Note 4(a)). Pilots who have elected to become employees may purchase past service pension benefits either by monthly installments which are to be paid over their remaining service periods or by the payment of a lump sum. Virtually all of these pilots have elected to pay on the installment basis, therefore the Authority will be required to match past service pension contributions over the remaining service lives of the pilots.

With respect to pilots who have elected to purchase past service by monthly installments, employer contributions amounting to approximately \$408,000 will be required over future years until their retirement.

### (b) Litigation

The Authority is acting in the defence of one employee pilot who has been sued in connection with the grounding of the MV "Golden Robin" on September 30, 1974. Various claims concerning this incident aggregate in excess of two million dollars. However, the Authority is of the opinion that it can successfully invoke the \$1,000 limitation of liability under the Pilotage Act.

### 6. Remuneration of members and officers

Expenses includes remuneration of members as members, \$11,600 (1975-\$14,175), and remuneration of officers as officers, \$114,104 (1975-\$106,700). The Authority has seven members and five officers. One officer is also a member.

### 7. Comparative figures

The presentation of the 1975 comparative figures has been amended to conform to the 1976 format.

### 8. Anti-inflation legislation

Under P.C. 1976-3079 of December 10, 1976 with retroactive effect from May 27, 1976, the Authority is subject to the Anti-inflation Act and the regulations promulgated thereunder, which provide for restraints on prices, profit margins and compensation of employees.

Ottawa, Ontario

March 14, 1977

THE HONOURABLE OTTO E. LANG, P.C., M.P.

MINISTER OF TRANSPORT

OTTAWA, ONTARIO.

I have examined the balance sheet of the Atlantic Pilotage Authority as at December 31, 1976 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1976 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the accounting changes described in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL

*Auditor General of Canada*

**ATOMIC ENERGY OF CANADA LIMITED**  
*(Incorporated under the Canada Corporations Act)*

BALANCE SHEET AS AT MARCH 31, 1977  
(\$000's)

ASSETS	1977	1976	LIABILITIES	1977	1976
Current assets:			Current liabilities:		
Cash and short-term investments .....	\$ 1,848	\$ 42,572	Accounts payable and accrued liabilities .....	\$ 47,353	\$ 58,150
Accounts receivable .....	46,942	29,332	Loans by Canada—including current portion of long-term obligations .....	28,780	23,165
Portion of long-term receivables due within one year .....	8,186	7,615	Advance payments by customers .....	4,219	2,774
Inventories (Note 2) .....	66,607	39,217	Billings on uncompleted contracts in excess of related costs (Note 3) .....	35,931	24,366
Costs of uncompleted contracts in excess of related billings (Note 3) .....		3,642	Provision for losses on uncompleted contracts (Note 3) .....	170,000	
Prepaid expenses .....	1,526	642			
	125,109	123,020		286,283	108,455
Long-term Notes and other receivables (Note 4) ....	437,909	327,250	Long-term obligations, per schedule 2 .....	1,458,193	1,279,284
Investments (Note 5) .....	604,097	580,626		1,744,476	1,387,739
Plant and property, per schedule 1 .....	408,655	368,815			
			SHAREHOLDER'S DEFICIENCY		
			Capital stock:		
			Authorized—75,000 common shares of no par value .....		
			Issued—54,000 common shares .....	15,000	15,000
			Deficit .....	(183,706)	(3,028)
				(168,706)	11,972
	\$ 1,575,770	\$ 1,399,711		\$ 1,575,770	\$ 1,399,711

The accompanying notes and schedules are an integral part of the financial statements.

Approved on behalf of the Board:

ROSS CAMPBELL  
Director

D. A. GOLDEN  
Director



## ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977  
(\$000's)

	Research and Utilization Program				Commercial Operations			Total	Total
	Research, Development & Demonstration Operations	Nuclear Consulting Services	Capital	Total	Com- mercial Products	Heavy Water Projects	Nuclear Power Projects	Total	1977 1976
Revenue									
Sales—commercial .....	12,584	29,489		42,073	20,180	19,507		39,687	81,760
—interdivisional .....	54	11,409		11,463				11,463	5,237
Interest .....	1,699	1,231		2,930	106			106	3,036
Rentals and miscellaneous .....	4,515	62		4,577	164			164	4,741
	18,852	42,191		61,043	20,450	19,507		39,957	101,000
Expenses									
Cost of sales .....					16,059	29,530		45,589	45,589
Selling .....					3,660			3,660	3,593
Administration .....	5,507	9,159		14,666	3,344	1,768		5,112	19,778
Interest .....	522			522	430	7,790		8,220	8,742
Engineering and design .....		28,508		28,508					28,508
Research, development and demonstration .....	106,955			106,955	833			833	107,788
Buildings and equipment .....		7,670		7,670					7,670
Provision for estimated losses (Note 3) .....		10,000		10,000		30,000	130,000	160,000	170,000
	112,984	7,670	47,667	168,321	24,326	69,088	130,000	223,414	391,735
Excess of expenses over revenue	94,132	7,670	5,476	107,278	3,876	49,581	130,000	183,457	290,735
Deduct: Funds provided by parliamentary appropriations .....	92,917	7,650	(3,810)	96,757		13,300		13,300	110,057
Balance added to deficit .....	\$ 1,215	\$ 20	\$ 9,286	\$ 10,521	\$ 3,876	\$ 36,281	\$ 130,000	\$ 170,157	\$ 180,678
									\$ 9,134

The accompanying notes and schedules are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS (DEFICIT)  
FOR THE YEAR ENDED MARCH 31, 1977  
(\$000's)

	1977	1976
Balance at beginning of year		
As previously reported .....	\$ 7,374	\$ 16,044
Employees' termination benefits (Note 7) .....	(10,402)	(9,938)
As restated .....	(3,028)	6,106
Interest on loans to finance prototype stations (Note 6)		
Interest previously capitalized .....	(15,814)	
Interest not previously recorded .....	(69,677)	
	(85,491)	
Parliamentary appropriation received in 1977 .....	85,491	
	(180,678)	(9,134)
Balance from statement of operations .....	\$ (183,706)	\$ (3,028)

The accompanying notes and schedules are an integral part of the financial statements.

## ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977  
(\$000s)

	1977	1976
<b>Source of Funds:</b>		
Increase in long-term obligations .....	229,190	293,315
Collection of investments, notes and mortgages .....	33,233	35,375
	<u>262,423</u>	<u>328,690</u>
<b>Application of Funds:</b>		
Funds used through operations—		
Excess of expenses over revenue .....	290,735	102,710
Deduct: Depreciation on plant and property not requiring an outlay of funds .....	4,860	3,611
Parliamentary appropriations received of \$195,548,000 less \$85,491,000 used to repay interest on prototype loans (Note 6) .....	110,057	93,576
	<u>175,818</u>	<u>5,523</u>
Plant and property .....	60,514	161,041
Investments and long-term notes and mortgages .....	167,363	145,230
Repayment of long-term obligations .....	34,467	19,505
	<u>438,162</u>	<u>331,299</u>
Decrease in working capital .....	<u>175,739</u>	<u>2,609</u>
<b>Decrease (increase) in working capital is represented by:</b>		
Provision for losses on uncompleted contracts	170,000	
Advance billings on uncompleted contracts in excess of related costs .....	15,207	18,338
Accounts receivable .....	(17,610)	(12,844)
Inventories .....	(27,390)	(18,660)
Cash and short-term investments .....	40,724	(34,414)
Accounts payable .....	(10,797)	34,185
Other current assets and liabilities—net .....	5,605	16,004
	<u>175,739</u>	<u>2,609</u>

The accompanying notes and schedules are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Significant Accounting Policies

(a) Long-term contracts: A significant portion of the Company's commercial activities involve long-term contracts which are accounted for as follows:

(i) Construction of nuclear power plants — Revenues and costs on contracts to construct nuclear power projects, part of the Company's commercial operations, are recorded on the completed-contract method. Under this method, sales and cost of sales are recorded on substantial completion of the work. When project estimates indicate a probable ultimate loss, full provision is recorded against current operations.

Construction contracts in progress are reported on the balance sheet at accumulated costs (including interdivisional charges of nuclear consulting services) less billings and provisions for losses, if any. In accordance with industry practice, such amounts have been included in current assets or liabilities although a portion thereof may not be realized or paid within one year. Construction costs include direct materials, direct labour, construction overhead and sub-contract costs.

(ii) Nuclear consulting services — Contracts with provincial utilities for consulting engineering services are recorded under the Company's research and utilization program. Revenues from such contracts are recorded using the percentage-of-completion method. When estimates indicate a probable ultimate loss on a contract, the full amount thereof is recorded as a provision against current operations.

(iii) Interdivisional sales—Nuclear consulting services, part of the Company's research and utilization program, records revenue on the basis of services rendered to Nuclear Power Projects, part of the Company's commercial operations. Such transactions are in respect of consulting personnel and laboratory services provided on construction projects. Charges for services are designed to recover direct personnel costs and other direct costs as well as an allowance for overhead expenses.

(iv) Heavy water—Revenue on the sale of heavy water is recorded at the time of delivery. Estimated losses on fulfilling sales commitments are recorded as provisions against current operations when estimated production costs exceed respective sales prices.

(b) Research and development: Expenditures for research and development, including related plant and property, are charged to operations in the year incurred. Parliamentary appropriations received to finance these activities are credited to operations.

(c) Foreign currencies: Monetary assets and liabilities in foreign currencies are recorded in Canadian dollars at current exchange rates. Accumulated costs and billings related to long-term contracts in foreign currencies are recorded at historical month-end rates. Gains and losses resulting from foreign currency transactions and balances, which relate to long-term contracts, are included in contract costs. Other foreign exchange gains and losses are recorded in operations as incurred.

(d) Inventory valuation: Heavy water and radiation equipment and materials are carried in the inventory at the lower of cost or estimated realizable value. Maintenance and general supplies are carried at cost.

(e) Investments and long-term notes: Interest on amounts borrowed for investments and long-term notes is accrued and added to the carrying value of the respective assets. The carrying values are reduced by all payments received.

(f) Plant and property:

(i) Expenditures for research facilities are recorded as program costs in the year of acquisition.

(ii) The costs of prototype nuclear power stations are carried on the balance sheet without depreciation.

(iii) Other assets are carried on the balance sheet at cost and are depreciated on a straight-line basis over the estimated useful lives of the assets as follows:

Houses	—50 years
Buildings	—20 to 40 years
Machinery and equipment	—5 to 20 years
Heavy water plant	—25 years

Interest on amounts borrowed for capital construction is capitalized to the in-service date of the respective assets. Prior to in-service dates, expenditures in excess of amounts attributable to actual production are deferred as start-up expenditures.

(g) Comparative figures: Presentation of 1976 figures has been amended to conform to the 1977 format.

## ATOMIC ENERGY OF CANADA LIMITED—Continued

## 2. Inventories

Inventories comprise the following:

	(\$000s)	
	1977	1976
Heavy water .....	48,160	19,111
Radiation equipment and materials		
—Raw materials .....	7,420	9,500
—Work in process .....	4,733	4,245
—Finished goods .....	1,036	1,056
	<u>13,189</u>	<u>14,801</u>
Maintenance and general supplies .....	5,258	5,305
	<u>66,607</u>	<u>39,217</u>

## 3. Uncompleted Contracts

## (a) Export nuclear stations:

Under the terms of a contract effective April 11, 1974, as amended on February 18, 1977, the Company contracted together with its partner, Italmimpianti—Scotia Italiana Impianti, Italy, to supply a 600 megawatt (electric) nuclear generating station to Comision Nacional de Energia Atomica, Argentina. The Contract stipulates a firm price subject to adjustment for escalation up to certain ceilings. On the basis of a current forecast of the cost to complete this project, and notwithstanding a material improvement in the terms of the contract as amended in February, 1977, the Company now estimates that it will incur a loss of approximately \$130 million (including \$22 million on related heavy water) on completion of the Argentine contract. Full provision for this estimated loss has been made in the 1977 Statement of Operations.

Effective January 26, 1976, the Company contracted to supply a 600 megawatt (electric) nuclear power plant to the Korea Electric Company. This contract stipulates firm prices for the Canadian content of the nuclear steam supply system with provision for adjustment for escalation; the balance of the project, relating to the non-nuclear portions of the station, is on a cost reimbursable basis.

## (b) Heavy water:

Losses on fulfilling contractual sales commitments, other than heavy water to be supplied to nuclear plants presently under construction by the Company, are estimated to be \$30 million. Full provision has been made for this estimated loss in the 1977 Statement of Operations.

## (c) Nuclear consulting services:

Cost estimates to complete outstanding contractual commitments exceed recoverable amounts by \$10 million. Full provision has been made for this estimated loss in the 1977 Statement of Operations.

Summary of uncompleted long-term contracts:

	(\$000s)	
	1977	1976
Billings in accordance with contract terms .....	164,565	84,673
Deduct: Construction costs incurred to March 31 .....	128,634	63,949
Billings in excess of costs .....	<u>35,931</u>	<u>20,724</u>
Provision for estimated losses		
—Nuclear plants .....	130,000	
—Heavy water .....	30,000	
—Consulting services .....	10,000	
	<u>170,000</u>	<u>      </u>

## 4. Long-Term Notes and Other Receivables

The portion of notes and other receivables not due within one year represents the following:

	(\$000s)	
	1977	1976
(a) Notes receivable from Ontario Hydro for the sale of the Bruce heavy water plant. Interest at 7.795% is included in the monthly payments of \$2,102,987 to December 28, 1992. ....	222,469	230,308
(b) Notes receivable, bearing interest rates of 7 15/16% to 10%, from Hydro-Quebec for advances made by the Company to assist in financing the construction of Gentilly II nuclear generating station. Interest is received semi-annually and repayments on principal will commence after the plant in-service date and will be based on an amortization period of 25 years at a weighted average interest rate. Maximum loan authorization is approved at \$151.0 million. ....	110,000	51,000
(c) Notes receivable, bearing interest of 9 5/8% to 10 1/8%, from the New Brunswick Electric Power Commission for advances made by the Company to assist in financing construction of the Lepreau nuclear generating station. Repayment of advances plus accrued interest will commence after the plant in-service date and will be based on an amortization period of 25 years at a weighted average interest rate. Maximum loan authorization (including accrued interest) is approved at \$350.0 million. ....	79,981	30,420
(d) Mortgages receivable on houses sold, at interest rates ranging from 5% to 10% per annum and amortized over periods up to 30 years. ....	6,842	7,380
(e) Lease-purchase options due from foreign governments and companies. Interest rates range from 6% to 10% with terms of up to 12 years. ....	18,617	8,142
	<u>437,909</u>	<u>327,250</u>

## 5. Investments

Investments totalling \$604.1 million comprise the following:

## (a) Nelson River transmission line

Under a lease agreement dated February 15, 1966, between Canada and Manitoba, certain transmission facilities were built by the Company. Manitoba Hydro assumed responsibility for the operation and maintenance of the facilities on January 1, 1974, and commenced lease payments in 1975. The annual payments are designed to repay the cost of the facilities, together with interest thereon at 5 5/8% per annum, over a 50 year period. The interest accruing is expected to exceed lease payments in the early years and the difference will increase the Company's investment. Management estimates that future payments will fully recover the Company's investment.

## (b) Pickering nuclear generating station

Ontario Hydro, the Province of Ontario and the Company are parties to a joint undertaking for the construction and operation of Units 1 and 2 of Pickering nuclear generating station, with ownership of these units being vested in Ontario Hydro. Ontario Hydro is committed to make payments over a period terminating in 2001 to each of the parties in proportion to their capital contributions. These payments represent the difference between operating and maintenance costs of the two Pickering units and the total cost, including a capital amortization charge, that would be involved if the energy generated by Pickering Units 1 and 2 had been produced by the first two coal-fired units at Lambton. Management estimates that future payments will fully recover the Company's investment.

ATOMIC ENERGY OF CANADA LIMITED—Continued

- (c) Glace Bay heavy water plant

Under a project authorization of \$289.3 million, the Company has undertaken a program of rehabilitation of the plant which is owned by Deuterium of Canada Limited. Rehabilitation expenditures incurred during the year, including accrued interest and start-up costs total \$25.3 million; these expenditures have been deferred. The Company is now commissioning the plant as an operating unit and contractual arrangements with Deuterium of Canada Limited are under discussion.
6. Prototype Nuclear Power Stations

The Douglas Point and Gentilly I prototype stations were built primarily to provide information and demonstrate the suitability of the CANDU system. Included in the carrying costs of the prototype stations are expenditures relating to the company's Research, Development and Demonstration program.

The Douglas Point prototype station is operated under an agreement with Ontario Hydro and the Gentilly I station is operated under an agreement with Hydro-Quebec. Ontario Hydro and Hydro-Quebec are committed, under contract, to offer to purchase the respective stations at a price which is economically viable to the Utilities when the stations have been demonstrated to be a safe and dependable source of power. It is not known when the sales might take place or if the sales prices will provide full recovery of the costs.

During the year, the Company obtained a parliamentary appropriation of \$85.5 million to cover accrued interest to March 31, 1977, on loans used to finance the prototype reactors. The Company is also requesting a revision to the terms of these loans to make them non-interest bearing as of April 1, 1977. The amount of the appropriation has been credited to the deficit account. Interest during construction totalling \$15.8 million, which was previously capitalized, was written off in 1977 and charged to the deficit account. Interest of \$69.7 million accruing after the in-service dates had not been recorded in the accounts and has been charged to the deficit account in 1977.
7. Employees' Termination Benefits

During 1976-77, the Company adopted the policy of recording in its accounts a provision for termination benefits accruing to employees. This accounting policy has been applied retroactively and resulted in increasing the loss on operations for 1976 by \$464,200 over the amount previously reported. For years prior to 1976 operating losses increased by \$9.9 million and the retained earnings at March 31, 1975, were decreased by that amount. Previously, the Company had expensed actual payments in the year of termination or retirement.
8. Major Commitments

(a) In July 1969, the Company entered into a contract with Ontario Hydro whereby the Company is committed to purchase all of the Cobalt-60 produced at the Pickering generating station for a period of 30 years from the in-service date (1971) of the installation. At March 31, 1977, the inventory value of Cobalt-60 has been reduced by \$3 million to a level considered appropriate for the business cycle. This write-down of \$3 million has been recorded under cost of sales, Commercial Products. At March 31, 1977, no additional provision had been reflected in the accounts relative to any potential imbalance from future purchases arising under the contract.

(b) The Company is constructing a 725 metric-ton-per-year heavy water plant known as La Prade, near Gentilly, Quebec. Capital expenditures including interest during construction up to March 31, 1977 total \$166.7 million. Restraint in 1976 and 1977 with respect to government expenditure approvals has necessitated revisions to the construction schedule. The estimated cost of the plant will be significantly higher than the 1974 total project authorization of \$453 million. The cost of the project is currently under review.
9. Supplementary Information

(a) During the year, the Company's Board of 13 directors received aggregate remuneration as directors of \$14,000 (1976—\$14,000). The Company has 11 officers, 2 of whom are also directors. The aggregate remuneration received by these officers and by a past officer amounted to \$485,000 (1976—\$397,000).

(b) The Company has for many years employed agents and representatives to market its products, such as medical and industrial applications of nuclear technology, and nuclear power plants on a world wide basis. During the year remuneration and expenses paid to 43 sales agents and representatives, as follows, aggregated \$17,353,732: C.G.R. do Brazil, Brazil; General Electric Co., U.S.A.; C.G.R. MeV, France; C.G.R. Genaray, Italy; Marubeni Corporation, Japan; Equipo Para Hospitales S.A., Mexico; G.E.C. Electrical Products (Pty) Limited, South Africa; General Electric Espanola, Spain; G.E.C. Medical Equipment Limited, England; Kamol Sukosol Company Limited, Thailand; C.G.R. Benelux, Belgium; International General Electric Company (India) Private Limited, India; Equipamentos Cientificos Do Brasil Limited, Brazil; Labkar Company Limited, Iran; General Electric De Colombia S.A., Colombia; Spring Port Taiwan Limited, Taiwan; A.B. Atomenergi, Sweden; E. Comm Australia Pty. Limited, Australia; Geveke Elektronica, Germany; Gammas-ter, Netherlands; Hamco Commercial S.C.R.L., Peru; Tamathe S.R.L., Argentina; Koch & Sterzel C.G.R., Germany; The China Engineers Limited, Hong Kong; C.H.F. Mueller A.G., Germany; Dr. Serafettin Ve Ortaklari Ticaret Limited, Turkey; High Energy and Nuclear Equipment S.A., Switzerland; Societa Lombarda Di Televisione S.P.A., Italy; China National Chemicals Import & Export Corporation, Peoples Republic of China; Roberto L. Lannes, Uruguay; Kostas Karayannis, Greece; General Machinery Company Ltd., Chile; Amtraco Corporation, Indonesia; The General Electric Company of Singapore Private Limited, Singapore; Arab Trading & Engineering Office, Syria; Costa Rica Dental & Medical Supply Co., Costa Rica; Electrische Nijuecheids-Instalaties, Belgium; International Machinery Co. (Bolivia) Sa. Bolivia; Atomed Equipmento Nuclear Ltda. Brazil; Distributora Nacional C.A., Venezuela; Servicios Electronicos Int. Puerto Rico; United Development Incorporated, Israel and Gebhart Y Asociados, Mexico.

(c) The Company is subject to restraint under the Anti-Inflation Act with respect to certain of its prices and profit margins and the compensation of its employees. In the opinion of management all steps necessary for compliance have been taken.



## ATOMIC ENERGY OF CANADA LIMITED—Continued

PLANT AND PROPERTY  
AS AT MARCH 31, 1977  
(\$000's)

Schedule 1

	Cost	Amounts Written Off Under Research Program	Accumulated Depreciation	Net Book Value
<b>Research Facilities:</b>				
Chalk River—				
Land and land services .....	\$ 4,335	\$ 4,335	\$	\$
Buildings .....	36,156	36,156		
Machinery and equipment .....	62,094	62,094		
NRU reactor .....	67,594	57,240	10,354	
Construction in progress .....	1,396	1,396		
Whiteshell—				
Land and land services .....	4,156	4,156		
Buildings .....	17,491	17,491		
Machinery and equipment .....	19,529	19,529		
WR-1 reactor .....	19,252	19,252		
Construction in progress .....	557	557		
Rolphon—				
Nuclear power demonstration reactor .....	25,708	25,708		
	258,268	247,914	10,354	
<b>Prototype Nuclear Stations</b>				
Douglas Point .....	69,847			69,847
Gentilly I .....	87,531			87,531
	157,378			157,378
<b>Heavy Water Plants:</b>				
Port Hawkesbury—				
Plant and equipment .....	75,068		6,339	68,729
Capital improvements in progress .....	3,433			3,433
	78,501		6,339	72,162
La Prade—				
Construction in progress .....	166,700			166,700
	245,201		6,339	238,862
<b>Housing Projects:</b>				
Deep River, Ontario .....	1,602		856	746
Pinawa, Manitoba .....	2,506		630	1,876
	4,108		1,486	2,622
<b>Power Projects—Sheridan Park:</b>				
Land and land services .....	455	455		
Design engineering building .....	2,573		1,319	1,254
Development laboratory .....	3,548	3,548		
Machinery and equipment .....	11,919	11,919		
Construction in progress .....	1,914	1,914		
	20,409	17,836	1,319	1,254
<b>Commercial Products—Ottawa:</b>				
Land and land services .....	384			384
Buildings .....	11,815		5,645	6,170
Machinery and equipment .....	6,867		4,882	1,985
	19,066		10,527	8,539
<b>Total</b> .....	\$704,430	\$265,750	\$30,025	\$408,655



## ATOMIC ENERGY OF CANADA LIMITED—Continued

## LONG-TERM OBLIGATIONS

AS AT MARCH 31, 1977

(\$000s)

Schedule 2

LOANS BY CANADA	1977		1976	
	Weighted Average Interest Rate %	Principal	Outstand- ing Interest Total	Total
Heavy water plants				
Glace Bay.....	8.11	220,291	175	220,466
Port Hawkesbury.....	8.03	38,000	5,397	43,397
La Prade.....	9.33	137,000	18,970	155,970
Total.....		395,291	24,542	419,833
Prototype Nuclear Stations (note 6)				327,479
Douglas Point.....	5.10	69,848	69,848	77,135
Gentilly I.....	7.02	87,571	87,571	90,228
Total.....		157,419	157,419	167,363
Loans to Utilities				
Gentilly II nuclear station.....	9.25	110,000		110,000
Lepreau nuclear station.....	9.93	74,100	5,881	79,981
Bruce heavy water plant.....	7.57	229,834	229,834	237,247
Other.....	6.11	274,311	118,611	392,922
Total.....		688,245	124,492	812,737
Heavy water inventory.....	6.00	10,000	10,000	10,000
Commercial buildings.....	5.94	16,765	16,765	17,519
		1,267,720	149,034	1,416,754
Deduct: current portion.....				8,780
Long-Term Loans by Canada.....				8,165
OTHER.....				1,407,974
Port Hawkesbury heavy water plant.....				1,228,808
Provision for employee termination benefits.....				40,029
Total Long-Term Obligations.....				10,190
				40,073
				10,403
				1,458,193
				1,279,284

Long-term obligations with regular amortization and/or specified maturities are repayable as follows (\$000's): 1979-\$13,086; 1980-\$31,208; 1981-\$29,916; 1982-\$32,520; subsequent to 1982-\$719,964. Long-term obligations not subject to regular amortization and no definite maturity dates-\$631,449.

**ATOMIC ENERGY OF CANADA—Concluded**

Ottawa, Ontario  
June 22, 1977.

THE HONOURABLE A. W. GILLESPIE, P.C., M.P.,  
MINISTER OF ENERGY, MINES AND RESOURCES,  
OTTAWA, ONTARIO.

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1977 and the statements of operations, retained earnings (deficit) and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As described in note 6 to the financial statements, the Company is carrying the full costs of prototype nuclear power stations as plant and property on the balance sheet. It is not known when the stations might be sold or if the sales prices will provide full recovery of the costs.

In my opinion, subject to the effect of any adjustments to the financial statements which may result from the ultimate resolution of the matter referred to above, these financial statements give a true and fair view of the financial position of the Company as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change, with which I concur, to the accrual method for recording employees' termination benefits as described in note 7, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

I refer to paragraph 18.1 of my 1976 Report to the House of Commons concerning inadequate documentation in support of certain payments by the Company to sales agents. This matter is being considered by the Public Accounts Committee. However, in order to discharge my legal obligation under Section 77(1) of the Financial Administration Act, I now call it to your attention.

J. J. MACDONELL  
*Auditor General of Canada*

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## BANK OF CANADA

## STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1976

(with comparative figures for 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
	(thousands of dollars)			(thousands of dollars)	
Deposits payable in foreign currencies:			Capital paid up .....	\$ 5,000	\$ 5,000
Pounds sterling and U.S.A. dollars .....	\$ 62,493	\$ 13,715	Rest fund .....	25,000	25,000
Other currencies .....	623	497	Notes in circulation .....	7,813,050	7,283,052
	63,116	14,212	Deposits:		
Advances to chartered and savings banks .....	23,000		Government of Canada .....	32,536	26,639
Bills bought in open market, not including treasury bills, at amortized values .....	104,786	44,066	Chartered banks .....	3,169,346	2,748,456
			Other .....	123,535	63,342
Investments—at amortized values:				3,325,417	2,838,437
Treasury bills of Canada .....	2,085,613	2,081,381	Liabilities payable in foreign currencies:		
Other securities issued or guaranteed by			Government of Canada .....	55,830	7,415
Canada maturing within three years .....	2,917,069	2,804,058	Other .....	151	284
Other securities issued or guaranteed by				55,981	7,699
Canada not maturing within three years .....	3,382,813	2,923,088	Bank of Canada cheques outstanding .....	551,827	269,147
Debentures issued by Industrial Development Bank .....	858,429	1,029,528	Other liabilities .....	66,947	67,537
Securities issued by the United Kingdom and the United States of America .....	1,367,934	1,079,045			
Other securities .....	2,633	2,633			
	10,614,491	9,919,733			
Bank premises:					
Land, buildings and equipment at cost					
less accumulated depreciation .....	61,448	55,002			
Cheques drawn on other banks .....	746,154	151,314			
Accrued interest on investments .....	160,901	147,627			
Net balance of Government of Canada collections and payments in process of settlement .....	65,333	161,295			
Other assets .....	3,993	2,623			
	\$11,843,222	\$10,495,872		\$11,843,222	\$10,495,872

G. K. BOUEY  
Governor,

A. ROUSSEAU  
Chief Accountant,

Auditors' Report: We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1976 and the statement of income and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1976 and the results of its operations for the year then ended in accordance with the attached summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

PIERRE CHOUINARD, C.A.  
de la firme Samson, Bélair & Associés  
Ottawa, Canada, January 21, 1977

M. A. MACKENZIE, F.C.A.  
of the firm Clarkson, Gordon & Co.

## BANK OF CANADA—Concluded

STATEMENT OF INCOME AND EXPENSE  
YEAR ENDED DECEMBER 31, 1976

(with comparative figures for 1975)

	1976	1975
	(thousands of dollars)	
INCOME		
Revenue from investments and other income .....	\$760,389	\$629,411
EXPENSE		
Salaries <sup>(1)</sup> .....	\$ 18,125	\$ 15,974
Contributions to pension and insurance funds .....	3,362	3,902
Other staff expenses <sup>(2)</sup> .....	1,456	1,305
Directors' fees .....	37	31
Auditors' fees and expenses .....	155	143
Taxes—municipal and business .....	4,540	2,339
Bank note costs .....	14,948	12,126
Data processing and computer costs .....	1,800	1,459
Maintenance of premises and equipment—net .....	3,153	1,877
Printing of publications .....	466	429
Other printing and stationery .....	665	536
Postage and express .....	475	320
Telecommunications .....	650	498
Travel and staff transfers .....	696	645
Interest .....	3,215	2,508
Other expenses .....	725	561
	\$ 54,468	\$ 44,653
Depreciation on buildings and equipment .....	2,681	1,301
	57,149	45,954
Net income paid to Receiver General for Canada .....	703,240	583,457
	\$760,389	\$629,411

<sup>1</sup> The number of staff averaged 1,458 in 1976 and 1,403 in 1975; the approximate number of employee-years worked was 1,450 in 1976 and 1,408 in 1975.

<sup>2</sup> Includes cafeteria expenses, retirement allowances, overtime pay, educational training costs and medical services.

FINANCIAL STATEMENTS DECEMBER 31, 1976  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## a. Form of Presentation

The form of the statement of assets and liabilities meets the requirements of the Bank of Canada Act.

## b. Revenues and Expenses

Revenues and expenses have been accounted for on the accrual basis.

## c. Investments and Bills

In accordance with the requirements of the Bank of Canada Act, these assets have been recorded at their cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition have been included in income.

## d. Translation of Foreign Currencies

Assets and liabilities in foreign currencies have been translated to Canadian dollars at the rates of exchange prevailing at the year-end. Gains and losses resulting from these translations have been included in income.

## e. Depreciation

Depreciation has been recorded at the following annual rates applied on the declining balance method:

Buildings	5%
Equipment	20%

**CANADA DEPOSIT INSURANCE CORPORATION***(Established by the Canada Deposit Insurance Corporation Act)***BALANCE SHEET AS AT DECEMBER 31, 1976**

ASSETS	1976	1975	LIABILITIES	1976	1975
Cash and short-term deposits .....	\$ 682,353	\$ 208,160	Accounts payable .....	\$ 87,777	\$ 56,029
Premiums and other accounts receivable .....	2,799,494	2,476,315	Income taxes payable .....	6,567	2,927,000
Accrued interest .....	1,930,959	2,191,049	Deferred income taxes (Note 4) .....	368,000	174,000
Claim re insured deposit payments less provision for loss of \$617,011; 1975—\$1,000,000 (Note 2) .....	1	116,153	Deposit Insurance Fund		
Investments at amortized cost:			Balance at beginning of year .....	79,872,999	69,605,975
Canada bonds and treasury bills (market value 1976—\$115,494,952; 1975—\$99,144,405) .....	115,506,245	102,023,486	Premium income (Note 3) .....	11,759,229	10,267,024
Acquired from member institutions:			Balance at end of year .....	91,632,228	79,872,999
Canada bonds .....	158,482	158,368	Accumulated Net Earnings .....	22,625,013	18,895,669
Bonds of, or guaranteed by, Provinces .....	834,741	1,134,600		114,257,241	98,768,668
Bonds of Municipalities .....	76,485	81,411	Capital Stock (Note 6)		
Other bonds or debentures .....	279,596	641,985	Authorized, issued and fully paid		
(market value 1976—\$1,021,800; 1975—\$1,447,039) .....	1,349,304	2,016,364	Ten shares of \$1,000,000 each .....	10,000,000	10,000,000
Mortgages .....	2,451,229	2,894,170			
	119,306,778	106,934,020			
	\$ 124,719,585	\$ 111,925,697		\$ 124,719,585	\$ 111,925,697

The accompanying notes are an integral part of the financial statements.

Certified correct:

T. DAVIS  
*Secretary-Treasurer*

Approved on behalf of the Board of Directors:

GÉRARD GINGRAS  
*Chairman*RICHARD HUMPHRYS  
*Director*



## CANADA DEPOSIT INSURANCE CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE AND  
ACCUMULATED NET EARNINGS  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Income—		
Return on Investments (Note 1) .....	\$ 8,148,678	\$ 6,860,822
Expense—		
Inspection and other fees and expenses .....	163,999	138,196
Salaries and employee benefits .....	121,523	97,987
General, administrative and other .....	60,301	26,904
	<u>345,823</u>	<u>263,087</u>
Net income before taxes .....	7,802,855	6,597,735
Income taxes (Note 4)		
Current .....	3,400,000	2,927,000
Deferred .....	194,000	174,000
	<u>3,594,000</u>	<u>3,101,000</u>
Net Income .....	4,208,855	3,496,735
Accumulated Net Earnings—beginning of year		
As previously reported .....	19,069,669	16,111,434
Adjustment of prior year's income taxes (Note 4) .....	174,000	
As restated .....	18,895,669	16,111,434
Add: Recovery of claim (Note 2) .....	382,989	
	<u>23,487,513</u>	<u>19,608,169</u>
Deduct: Dividend .....	862,500	712,500
Accumulated Net Earnings—end of year .....	<u>\$22,625,013</u>	<u>\$18,895,669</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Financial resources provided		
Net income .....	\$ 4,208,855	\$ 3,496,735
Add: Deferred income taxes .....	194,000	174,000
	<u>4,402,855</u>	<u>3,670,735</u>
Deduct: Amortization of premium and dis- count on investments .....	119,184	57,498
	<u>4,283,671</u>	<u>3,613,237</u>
Premium income credited to the Deposit In- surance Fund (Note 1) .....	11,759,229	10,267,024
Recovery of claims:		
Provincial guarantees .....		10,316,144
Insured member (Note 2) .....	499,141	375,000
Mortgage repayments .....	472,082	798,036
	<u>\$17,014,123</u>	<u>\$25,369,441</u>
Financial resources applied		
Purchase of investments (net) .....	\$12,725,656	\$28,250,073
Dividend paid (Note 5) .....	862,500	712,500
Increase in cash and short-term deposits .....	474,193	59,202
Increase (decrease) in premiums and other receivables .....	63,089	(730,684)
Decrease (increase) in accounts and income taxes payable .....	2,888,685	(2,921,650)
	<u>\$17,014,123</u>	<u>\$25,369,441</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1976

## 1. Objective of the Corporation and Accounting Policies

The Canada Deposit Insurance Corporation was incorporated as a Crown corporation on April 17, 1967 under the provisions of the Canada Deposit Insurance Corporation Act.

The Corporation's principal objective is to provide insurance on deposits with federal institutions (banks and trust and loan companies) and with approved provincial institutions (trust and loan companies). Premiums are assessed against member institutions based on deposits held by those institutions on April 30 of each year.

The significant accounting policies follow:

## Premium income

Premium income is credited directly to the Deposit Insurance Fund in accordance with section 18 of the Canada Deposit Insurance Corporation Act.

## Investment income

Investment income (return on investments) is reported inclusive of net gains and losses on sales of investments and of the annual amortization of premiums and discounts on fixed term securities.

## Recognition of losses

Provision for losses arising from actions taken to secure the subrogation of depositors' rights and interests is established in the year these actions are taken or as soon as possible thereafter when the eventual losses can be reasonably estimated.

## 2. Claim re Insured Deposit Payments

In 1970 under the provisions of section 13 of the Canada Deposit Insurance Corporation Act, the Corporation by paying \$5,432,971 acquired all the rights and interests of the depositors against a member institution which was in receivership. Recoveries to December 31, 1976 totalled \$4,815,959 which includes an amount of \$499,141 received during the year leaving a balance of \$617,012 outstanding. As the amount of any further recoveries is not ascertainable, the Corporation is carrying the balance of the claim at the nominal \$1. As a result the provision for loss has been reduced from \$1 million to \$617,011 and \$382,989 has been credited to Accumulated Net Earnings against which the provision had been originally charged.

## 3. Premium Income

As provided in section 19(8) of the Act and as approved by the Board of Directors on February 2, 1972, member institutions were assessed reduced premiums during the year and in every year since 1972. Under pending amendments to the Act, it is proposed that where in the opinion of the Corporation the Deposit Insurance Fund at the end of a financial year is adequate, having regard to all the circumstances, the Corporation may pay a premium rebate to member institutions subject to stated limitations.

## 4. Income Taxes

In 1976 and 1975 the Corporation reduced its taxable income and deferred a portion of income taxes otherwise payable by claiming a reserve on its investments as provided for by the Income Tax Act. During 1976 the Corporation changed its basis of accounting for income taxes to reflect the amount of these deferred taxes in its accounts. The effect of this change has been to reduce net income for 1976 by \$194,000 (1975—\$174,000). Comparative amounts for 1975 have been restated to give retroactive effect to this change.

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*NOTES TO FINANCIAL STATEMENTS—*Concluded*

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario.  
February 18, 1977

## 5. Dividend

The dividend declared and paid during the year was based on the rate of interest applicable to loans to Crown corporations as provided for in section 36 of the Act.

## 6. Capital Stock

Under a proposed amendment to the Act, the Corporation would be authorized to redeem all of its share capital.

## 7. Insured Deposits

Deposits insured by the Corporation, based on returns received from member institutions during 1976, totaled \$55,989 million, comprising deposits of \$49,768 million in federal institutions and \$6,221 million in provincial institutions. Of the deposits insured in provincial institutions, \$569 million was covered by a temporary indemnity agreement with one province.

## 8. Remuneration of Directors and Officers

The Corporation has five directors and two officers, one of whom is also a director. The directors receive no remuneration. Remuneration of officers as officers was \$51,000 (1975—\$51,000).

THE HONOURABLE DONALD S. MACDONALD P.C., M.P.,  
MINISTER OF FINANCE,  
OTTAWA.

Dear Mr. Macdonald,

I have examined the balance sheet of Canada Deposit Insurance Corporation as at December 31, 1976 and the statements of income and expense and accumulated net earnings and financial activities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1976, and the results of its operations and financial activities for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the accounting for income taxes referred to in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours sincerely,

J. J. MACDONELL  
*Auditor General of Canada.*

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**CANADIAN ARSENALS LIMITED***(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT MARCH 31, 1977**

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Cash .....	\$ 89,923	\$ 689,513	Accounts payable and accrued liabilities .....	\$ 1,497,137	\$ 1,526,046
Short-term bank deposits .....	1,709,016	601,327	Due to Government of Canada .....	508,543	165,070
Accounts receivable				2,005,680	1,691,116
Government of Canada .....	875,515	1,733,250	Provision for employee termination benefits .....	1,233,020	1,437,667
Other .....	113,964	74,273	Loans due to Government of Canada (Note 6) ..	3,500,000	3,500,000
	989,479	1,807,523		4,733,020	4,937,667
Customer holdbacks (Note 5) .....	515,465	15,035			
Inventories of work-in-process and finished products (Note 2) .....	1,874,706	1,829,981			
Materials and supplies at cost .....	301,055	239,051	EQUITY OF CANADA		
Prepaid expense .....	26,066	8,716	Capital stock		
			Authorized—1,000 shares of no par value		
			Issued—30 shares fully paid .....	30	30
			Deficit .....	(1,233,020)	(1,437,667)
				(1,232,990)	(1,437,637)
	\$ 5,505,710	\$ 5,191,146		\$ 5,505,710	\$ 5,191,146

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

A. R. BAILEY  
*Director*C. NADEAU  
*Director***STATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Balance, beginning of year .....	\$ 1,437,667	\$ 1,328,516
Net loss for the year .....	1,454,712	2,299,627
	2,892,379	3,628,143
Net funds from Supply and Services Vote 20 (Note 11) .....	1,659,359	2,190,476
Balance, end of year .....	\$ 1,233,020	\$ 1,437,667

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF INCOME AND EXPENSE  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Sales .....	\$ 6,863,326	\$ 7,210,647
Cost of sales .....	7,974,321	9,069,931
	1,110,995	1,859,284
Loss on sales (Note 7) .....	451,817	416,552
Administrative expenses .....		
Loss on operations .....	1,562,812	2,275,836
Other income .....	(537,216)	(485,079)
Loss before extraordinary items .....	1,025,596	1,790,757
Extraordinary items (Note 8) .....	429,116	508,870
Net loss for the year .....	\$ 1,454,712	\$ 2,299,627

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Funds provided		
Parliamentary Appropriation (Note 11) .....	\$ 1,659,359	\$ 2,190,476
Funds applied		
Loss before extraordinary items .....	1,025,596	1,790,757
Less: items not requiring an outlay of funds		
Provision for termination benefits .....	237,061	240,758
Funds absorbed in operations .....	788,535	1,549,999
Extraordinary losses (Note 8) .....	429,116	508,870
Payment of termination benefits .....	441,708	131,607
	1,659,359	2,190,476
Change in Working Capital		
Working Capital—beginning of year .....	3,500,030	3,500,030
Working Capital—end of year .....	\$ 3,500,030	\$ 3,500,030

The accompanying notes are an integral part of the financial statements.

## CANADIAN ARSENALS LIMITED—Continued

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 1977

## 1. Operations

Canadian Arsenals Limited was incorporated on September 20, 1945 under the Companies Act of 1934 on the recommendation of the Minister of Reconstruction pursuant to authority granted by Order in Council P.C. 5929 of September 14, 1945. The Company is a Schedule C Crown corporation, wholly owned by the Government of Canada, reporting through the Minister of Supply and Services and is engaged in the manufacture of munitions.

## 2. Significant Accounting Policies

## Inventory valuation

The work-in-process and finished products are valued at the lower of cost and net realizable value.

## Provision for employee termination benefits

The Company expenses termination benefits in the year in which they are earned by the employees. Payments are applied to reduce the recorded liability.

## Deficit

The deficit is funded by a Department of Supply and Services appropriation to the extent of annual working capital requirements.

## Income tax

The Company is not subject to income taxes.

## 3. Fixed Assets

The fixed assets are owned by the Crown, are administered by the Company and are not reflected in the financial statements. The costs at March 31 were as follows:

	1977	1976
Land and improvements .....	\$ 2,283,401	\$ 2,327,727
Buildings .....	11,356,034	13,005,844
Equipment .....	9,003,578	16,083,468
	<u>\$22,643,013</u>	<u>\$31,417,039</u>

The Company in conjunction with the Treasury Board is in the course of moving toward a more commercial orientation and is presently examining the most effective means of transferring title and determining the proper asset value, at which time an appropriate charge will be recorded in the accounts.

## 4. Inventories

It is Company practice to omit from the physical count any part of the work in process that is expected to be shipped by March 31. The quantity on hand as of March 31 of items which were not counted represented approximately one-fifth of the inventory owned by the Company.

In addition, inventories of Government Supplied Material (G.S.M.) (estimated at \$17.0 million) supplied to the Company at no cost were not counted. The established role of the Company in the past has been restricted to the final assembly of munitions. Components, representing up to 80% of the end value of the round, are purchased and delivered to the Company by the Department of Supply and Services as free issue; these components are not recorded on the books of the Company. A proposed reorganization will provide for the Company to assume the responsibility for the procurement and counting of all items previously provided as free issue.

The nature of the business requires exceptional physical security measures. The potential for loss on the uncounted portion of the inventory is reduced by such measures.

## 5. Customer holdbacks

Customer holdbacks represent 20% of the estimated selling price of shipments for which firm prices have not yet been established as at March 31, 1977.

## 6. Loans due to Government of Canada

These loans bear no interest and have no fixed repayment dates.

## 7. Cost of sales

The cost of sales includes salary and other overhead expenses incurred to sustain the capability to produce small arms and munitions on a larger scale than is currently required. Because of existing low levels of production, the above costs were not recoverable from sales revenue which is based primarily on rates negotiated with the Department of Supply and Services. These amounts for the year ending March 31, 1977 were as follows:

	Filling Division	Small Arms Division	Total
Sales .....	\$ 6,433,250	\$ 430,076	\$ 6,863,326
Cost of sales based on negotiated rates .....	5,722,465	451,987	6,174,452
	710,785	(21,911)	688,874
Overhead costs attribut- able to excess capaci- ty .....	1,629,089	170,780	1,799,869
Loss on sales .....	<u>\$ 918,304</u>	<u>\$ 192,691</u>	<u>\$ 1,110,995</u>

## 8. Extraordinary items

## Fire loss

Additional losses relating to a 1976 fire, not provided for in the prior year, were realized during the current year in the amount of: \$102,342

## Division closing

The Small Arms Division at Mississauga, Ontario, was closed in 1976-77. This resulted in the termination of approximately 100 employees and \$9.3 million of fixed assets owned by the Crown no longer being required. Losses consisting of salaries and overhead expenses incurred when production levels were very low and employees were preparing the plant for the closing were: \$326,774  
\$429,116

## 9. Directors and officers

The Company has five directors and three officers, one of whom is also a director. The aggregate remuneration paid the officers during the year was \$97,448 (\$81,750 in 1976). No remuneration was paid to the directors. The increase in cost is due to termination benefits paid during the year.

## 10. Comparative figures

Comparative figures have been restated to conform to the current year presentation. Customer holdbacks of \$15,035, included in accounts receivable in 1976, are reported separately in 1977. Deferred termination benefits of \$109,151 shown separately in the 1976 income statement have been reclassified to cost of sales and administrative expense.



CANADIAN ARSENALS LIMITED—*Concluded*

11. Funds provided to the Company from parliamentary appropriations

Ottawa, Ontario  
June 30, 1977

	1977	1976
Supply and Services Vote 20 .....	\$ 2,318,000	\$ 1,713,000
Vote 20a .....		435,000
Vote 20b .....		450,000
Vote 20d .....	400,000	
	<u>2,718,000</u>	<u>2,598,000</u>
<i>Less:</i>		
Refundable to the Receiver General .....	508,543	165,070
Total funds from Supply and Services Vote 20 .....	<u>2,209,457</u>	<u>2,432,930</u>
<i>Less:</i>		
Additions to buildings and equipment acquired on behalf of the Crown .....	550,098	242,454
Net funds from Supply and Services Vote 20 .....	<u>\$ 1,659,359</u>	<u>\$ 2,190,476</u>

12. Anticipated moving of Head Office function

It is anticipated that the Head Office function in Ottawa will be moving to the Filling Division at St. Paul l'Ermite, Quebec, during the 1977-78 fiscal year.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,  
MINISTER OF SUPPLY AND SERVICES,  
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1977 and the statements of income and expense, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As referred to in Note 4 to the financial statements, approximately one-fifth of the inventory owned by the Company, and all of that supplied and owned by Government departments have not been counted. In addition, adequate records have not been maintained for the latter inventory. I was therefore unable to satisfy myself as to the amount of inventory on the balance sheet and to express an opinion on the possible effect on the financial statements arising from any shortages of inventories owned or held on behalf of Government departments.

As described in Notes 3 and 11 to the financial statements, the fixed assets used by the Company, including those purchased with funds provided from its annual parliamentary appropriation, are considered to be owned by Canada and therefore are not recorded as assets in the Company's accounts. The Company does not pay for the use of such assets and has not determined a fair value for their use. In my opinion, fixed assets purchased with funds provided by appropriations should be included as assets on the balance sheet and a corresponding amount should be included in parliamentary appropriations in the Statement of Deficit. The resulting depreciation charges and any related interest charges would have the effect of increasing the net loss for the year.

In addition, certain of the fixed assets, mainly land and buildings, were paid for by Canada, prior to the establishment of the Company and are still owned by Canada. The failure to include a charge in the Statement of Income and Expense for the use of such assets, further understates the net loss for the year and the deficit.

In my opinion, except for the matters referred to in the three preceding paragraphs, these financial statements present a true and fair view of the financial position of the Company as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, except for the failure to maintain adequate accounting records for certain inventories referred to above, proper books of accounts have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*



CANADIAN BROADCASTING CORPORATION  
(Established by the Broadcasting Act)

CONSOLIDATED BALANCE SHEET AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES AND EQUITY OF CANADA	1977	1976
Current assets			Current liabilities		
Cash and treasury bills .....	\$ 10,894,795	\$ 17,591,086	Accounts payable and accrued liabilities .....	\$ 45,147,963	\$ 48,213,842
Accounts receivable .....	17,529,499	15,747,362	Refundable balance with respect to Parliamentary votes (Note 4) .....	7,293,659	1,167,120
Engineering and production supplies, at cost .....	5,286,007	4,363,055	Total current liabilities .....	52,441,622	49,380,962
Programs completed and in process of production, at cost .....	27,733,566	26,544,470	Loans from Canada to finance the acquisition of capital assets (Note 3) .....	197,880,410	197,880,410
Prepaid film and script rights (Note 7) .....	8,326,162	7,376,206	Unexpended balance of funds provided for the 1976 Summer Olympics (Note 4) .....	950,000	5,416,378
Prepaid expense .....	2,385,526	2,273,833	Proprietor's Equity Account .....	100,126,576	63,725,910
Total current assets .....	72,155,555	73,896,012			
Investments (Note 2) .....	551,999	351,999			
Capital assets, at cost					
Land .....	16,016,197	10,212,267			
Buildings .....	133,780,700	116,957,343			
Technical equipment .....	249,531,024	186,153,843			
Furnishings and equipment .....	13,459,960	10,879,287			
Other .....	4,226,399	3,262,801			
	417,014,280	327,465,541			
Less: Accumulated depreciation .....	178,483,261	155,380,381			
	238,531,019	172,085,160			
Uncompleted capital projects .....	40,160,035	70,070,489			
	278,691,054	242,155,649			
	\$ 351,398,608	\$ 316,403,660		\$ 351,398,608	\$ 316,403,660

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. C. BOUGHNER  
Vice-President, Finance

Approved on behalf of the Board of Directors.

A. W. JOHNSON  
Director

YVES J. MÉNARD  
Director

## CANADIAN BROADCASTING CORPORATION—Continued

CONSOLIDATED STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Expense		
Program and distribution costs:		
Programs .....	\$ 298,059,464	\$ 248,005,186
Network distribution .....	33,340,368	30,129,273
Station transmission .....	24,301,643	21,079,034
Payments to private stations .....	8,623,409	7,481,636
Commissions to agencies and networks .....	9,503,732	7,869,209
	<u>373,828,616</u>	<u>314,564,338</u>
Operational support		
Programs services .....	8,094,733	6,506,236
General services .....	32,316,496	28,821,004
	<u>40,411,229</u>	<u>35,327,240</u>
Radio Canada International broadcasting service .....	8,140,420	7,385,015
Broadcasting services for the 1976 Summer Olympics .....	20,899,253	10,754,865
Selling expense .....	7,858,454	6,873,036
Engineering and development .....	3,968,408	3,309,450
Corporate administration and services .....	20,409,526	16,778,309
	<u>475,515,906</u>	<u>394,992,253</u>
Income		
Advertising revenue—gross .....	81,927,977	71,183,313
Interest earned .....	1,394,562	1,235,240
Payments from le Comité Organisateur des Jeux Olympiques de 1976 and foreign broadcasters .....	12,731,021	10,500,000
Miscellaneous .....	2,790,293	1,809,876
	<u>98,843,853</u>	<u>84,728,429</u>
Net cost of operations .....	<u>\$ 376,672,053</u>	<u>\$ 310,263,824</u>

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF PROPRIETOR'S EQUITY  
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance, beginning of year .....	\$ 63,725,910	\$ 26,364,110
Add		
Proceeds from Parliamentary appropriations (Note 4) .....	404,663,324	341,877,880
1976 Summer Olympics expenditures provided from specific Parliamentary appropriations .....	8,409,395	5,747,744
	<u>476,798,629</u>	<u>373,989,734</u>
Deduct		
Net cost of operations .....	376,672,053	310,263,824
Balance, end of year .....	<u>\$ 100,126,576</u>	<u>\$ 63,725,910</u>

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL  
POSITION FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided		
Parliamentary payment for		
Operating expenditures .....	\$ 343,400,000	\$ 287,032,000
Capital expenditures .....	61,300,000	56,013,000
Summer Olympics 1976 .....	11,200,000	600,000
	<u>415,900,000</u>	<u>343,645,000</u>
Proceeds from sale of capital assets .....	100,463	63,428
	<u>416,000,463</u>	<u>343,708,428</u>
Funds applied		
Net cost of operations .....	376,672,053	310,263,824
Less: depreciation and amortization not requiring an outlay of funds .....	26,674,864	21,846,997
	<u>349,997,189</u>	<u>288,416,827</u>
Additions to capital assets .....	63,310,732	60,953,903
Increase in investments .....	200,000	
Refundable balance of appropriations		
Capital expenditures .....	36,676	1,167,120
Summer Olympics 1976 .....	7,256,983	
	<u>420,801,580</u>	<u>350,537,850</u>
Decrease in working capital .....	<u>\$ 4,801,117</u>	<u>\$ 6,829,422</u>

The accompanying notes are an integral part of the financial statements.

## CANADIAN BROADCASTING CORPORATION—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Accounting policies

## (a) Subsidiaries

The consolidated financial statements include the accounts of the Canadian Broadcasting Corporation and its wholly-owned subsidiaries, St. Clair River Broadcasting Limited and Les Entreprises Roléo Ltée.

## (b) Investments

Investments are carried at cost. Income arising from the investments is recognized when received.

## (c) Prepaid film rights

The Corporation enters into commitments for film broadcasting rights. These commitments are reflected in the accounts as pre-paid film rights as payments are made under the terms of each contract. The rights are amortized on a "per play" basis or are written off if found to be unusable.

## (d) Capital assets

Capital assets are carried at cost of material, engineering, labour and related overhead and are depreciated from the in-service year on the straight line method using rates based on the estimated useful lives of the assets on the following basis:

Buildings, transmitters and towers .....	20 years
Technical equipment .....	10 years
Studio and office furnishings and equipment.....	10 years
Vehicles .....	5 years

## (e) Accruals

Accruals for normal operating costs are provided in the accounts with the exception of interest on capital loans (note 3) and severance pay (note 6). The annual parliamentary appropriations make no provision for accruing these items.

## (f) 1976 Summer Olympics

Operating expenditures and revenues in connection with the 1976 Summer Olympics are included in the Corporation's net cost of operations. The net amount, excluding depreciation, is charged, together with capital expenditures, to the appropriation provided for that purpose. The capital assets acquired are included in the Corporation's capital assets and credited to the Proprietor's Equity Account.

## (g) Comparative figures

The presentation of the prior year's comparative figures has been amended to conform to the current year's format.

## 2. Investments

Master FM Limited—common shares .....	\$ 1,999
Télévision St. François Inc.—preferred shares .....	350,000
CJBR Radio Limitée and CJBR—TV Limitée—refundable deposit with respect to an option to purchase total outstanding shares of both companies .....	200,000
	<u>\$551,999</u>

## 3. Loans to finance the acquisition of capital assets

Payment of principal and interest on loans from Canada due after March 31, 1974 has been deferred until March 31, 1979, in accordance with Orders in Council P.C. 1974-633, P.C. 1974-704 and P.C. 1974-856. The cumulative interest since March 31, 1974, not recorded in the accounts, is \$42,159,582, of which \$14,053,194 is the interest for the year. Had this interest been recorded, liabilities as at March 31, 1977 and expenses for the year would have been increased by \$42,159,582 and \$14,053,194 respectively.

## 4. Proceeds from parliamentary appropriations

The proceeds from parliamentary appropriations for operating and capital expenditures during the year are comprised of funds voted by Parliament and are exclusive of payments for the 1976 Summer Olympics.

	Operating	Capital	Total
Parliamentary appropriations .....	\$343,400,000	\$ 61,300,000	\$404,700,000
Repayments to Canada .....		36,676	36,676
Proceeds from Parliamentary appropriations .....	<u>\$343,400,000</u>	<u>\$ 61,263,324</u>	<u>\$404,663,324</u>

At March 31, 1977, the unexpended balance of operating appropriations amounted to \$4,114,000, which in accordance with an agreement with Treasury Board has been retained by the Corporation and included in the Proprietor's Equity Account.

The expenditures for the 1976 Summer Olympics amounting to \$8,409,395, exclusive of depreciation, were financed from a \$5,416,378 carry-over of prior years appropriations provided for that purpose and \$11,200,000 received in the current year. Of the unexpended appropriation, \$950,000 has been retained to cover final costs and the balance of \$7,256,983 is refundable to Canada.

## 5. Pension plan

The latest actuarial review made at December 31, 1974 indicated the unfunded liability under the Corporation's pension plan to be estimated at \$47,690,000. The Corporation is liquidating this by annual payments of \$4,840,000, payable to 1992 and by annual payments of \$800,100 thereafter until 2027 representing both principal and interest as required by the Pension Benefits Standards Act 1966-67, c. 92. A further actuarial review is to be made as at December 31, 1977.

## 6. Severance pay

Severance pay accumulates for employees for service in excess of ten years. Such payments are made and charged to the accounts in the year the employee separates or retires. The accrued obligations for all employees payable over future years are estimated at \$37 million at March 31, 1977, including an increase of \$8 million during the year, and are not recorded in the accounts. Had these obligations been recorded, liabilities as at March 31, 1977 and expenses for the year would have been increased by \$37 million and \$8 million respectively.

## 7. Contractual obligations

The Corporation has entered into commitments for future film rights amounting to approximately \$15 million, which, consistent with policy, are not reflected in the accounts.

The Corporation is also committed in the course of normal business under unexpired lease contracts to future expenditures of approximately \$80 million of which \$45 million will become payable over the next three fiscal years with the balance becoming payable over the subsequent fifteen years.

## 8. Contingent liabilities

In the ordinary course of the business of the Corporation, there are matters in suit and in dispute and contingencies outstanding against it. In the opinion of management, the losses, if any, which may result from the settlement of these matters will not be material.

## 9. Anti-inflation Act

The Anti-Inflation Act provides for the restraint of prices and compensation. The Corporation is subject to this legislation and has no unrecorded or contingent liability in that respect.

**CANADIAN BROADCASTING CORPORATION—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 13, 1977

THE CANADIAN BROADCASTING CORPORATION AND  
THE HONOURABLE JOHN ROBERTS, P.C., M.P.,  
SECRETARY OF STATE,  
OTTAWA, ONTARIO.

I have examined the consolidated balance sheet of Canadian Broadcasting Corporation as at March 31, 1977 and the consolidated statements of operations, proprietor's equity account and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, except for the effect of failing to record accrued interest and severance pay, described in notes 3 and 6 to the financial statements respectively, these consolidated financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

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## CANADIAN COMMERCIAL CORPORATION

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
		(Note 11)			(Note 11)
Cash and short-term bank deposits (Note 4)	\$ 10,937,365	\$ 8,834,874	Accounts payable and accrued liabilities .....	\$ 35,095,063	\$ 30,310,577
Accounts receivable			Contracts in progress (Note 3)		
Foreign governments .....	33,019,625	36,917,024	Advances received from customers in		
Canadian International Development			excess of amounts paid to suppliers .....	7,236,969	10,508,951
Agency .....	12,637,717	3,316,194	Due to the Receiver General for Canada .....	417,953	31,258
Other .....	201,883	382,093	Due to the Defence Production Revolving		
	45,859,225	40,615,311	Fund .....	1,796,741	1,720,773
Accrued revenue .....	559,783	5,623,758	Loans payable to Canada (Note 7) .....	5,800,000	5,800,000
Loan to supplier (Note 5) .....	224,467	230,000	Total liabilities .....	50,346,726	48,371,559
Investment in supplier (Note 6) .....	1				
			EQUITY OF CANADA		
			Paid in capital .....	10,000,000	10,000,000
			Deficit .....	2,765,885	3,067,616
			Total equity .....	7,234,115	6,932,384
Total assets .....	\$ 57,580,841	\$ 55,303,943	Total liabilities and equity .....	\$ 57,580,841	\$ 55,303,943

Commitments and contingencies (Notes 3 and 8)

The accompanying notes are an integral part of the financial statements.

Certified correct:

E. T. KENNEDY .  
*Comptroller*

Approved on behalf of the Board:

J. M. DESROCHES  
*President*A. W. ALLAN  
*Director*STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
		(Note 11)
Sales .....	\$ 281,641,987	\$ 289,927,950
Cost of sales .....	281,641,987	289,927,950
Cost of contracting services rendered		
Administrative services rendered by the		
Department of Supply and Services .....	9,149,527	8,755,459
Less: Recovery of administrative costs from		
the Canadian International Development		
Agency .....	2,890,074	2,258,022
Cost of contracting services rendered .....	6,259,453	6,497,437
Other expense (income)		
Interest earned on—		
Short term deposits .....	(762,699)	(195,419)
Special progress payments to suppliers .....	(29,430)	(16,810)
Interest expense -		
Interest on loans payable to Canada		
(Note 7) .....	417,953	410,931
Other interest expense .....	60,053	91,412
Loss (gain) on foreign exchange (Note 11)		
Realized .....	(51,126)	52,310
Unrealized .....	(510,592)	144,557
Other .....	(5,260)	2,717
Total other expense (income) .....	(881,101)	489,698
Net cost of services rendered .....	5,378,352	6,987,135
Provision for losses on contracts, net (Note 6)	2,562,571	2,427,850
Cost of operations .....	\$ 7,940,923	\$ 9,414,985

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
		(Note 11)
Deficit beginning of year		
As previously reported .....	\$ 2,428,392	\$
Unrealized loss on exchange (Note 11) .....	639,224	442,357
Deficit, beginning of year as restated for change		
in accounting policy .....	3,067,616	442,357
Current year		
Cost of operations .....	7,940,923	9,414,985
Deduct		
Funding of costs by vote (Notes 9 and 10) ..	8,242,654	6,789,726
	(301,731)	2,625,259
Deficit end of year .....	\$ 2,765,885	\$ 3,067,616

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
		(Note 11)
Funds provided		
Parliamentary appropriation .....	\$ 8,242,654	\$ 6,789,726
Repayment of loan to supplier .....	5,533	
	8,248,187	6,789,726
Funds applied		
Cost of operations .....	7,940,923	9,414,985
Investment in supplier .....	1	
	7,940,924	9,414,985
Less: charges not requiring an outlay of funds—		
write-off of cost overrun .....		2,542,130
	7,940,924	6,872,855
Increase (decrease) in working capital .....	307,263	(83,129)
Working capital at beginning .....	6,702,384	6,785,513
Working capital at end .....	\$ 7,009,647	\$ 6,702,384

The accompanying notes are an integral part of the financial statements.



## CANADIAN COMMERCIAL CORPORATION—Continued

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1977

## 1. Operations

The Canadian Commercial Corporation ("the Corporation") was established in 1946 by the Canadian Commercial Corporation Act as a Crown Corporation for the following purposes:

- (a) to assist in the development of trade between Canada and other nations;
- (b) to assist persons in Canada
  - (i) to obtain goods and commodities from outside Canada, and
  - (ii) to dispose of goods and commodities that are available for export from Canada;
- (c) to exercise on behalf and under the direction of the Minister any powers or functions vested in the Minister by any other Act that authorizes the Minister to employ the Corporation to exercise them; and
- (d) to exercise any other powers or functions conferred upon it by any other Act or for the exercise of which it may be employed under any other Act.

Under this broad charter, the Corporation acts primarily as the contracting agency when other countries and international agencies wish to purchase supplies and services from Canada on a government-to-government basis. An additional important function of the Corporation is the procurement in Canada of equipment, supplies and services which the Government of Canada contributes to other nations under Canadian International Development Agency programs.

Contracts are made with the purchaser (the Corporation's customer) and equivalent contracts are entered into by the Corporation with appropriate suppliers as sourced by the contracting arm of the Department of Supply and Services of the Government of Canada.

## 2. Significant Accounting Policies

## Contract billings

Contract billings are recorded on the basis of the Corporation's shipments to customers for fixed price contracts. Sales on cost reimbursement contracts are recorded when progress payments are processed.

At the time a loss on a contract becomes known, the entire amount of the estimated ultimate loss on both fixed price and cost reimbursement contracts is set up.

## Cost of contracting service

The Corporation has no capital assets or employees, and is charged for contracting services rendered by the Department of Supply and Services according to Treasury Board approved, pre-determined rates, applied to the amounts of contracts procured. A portion of these costs is recovered from the Canadian International Development Agency based upon the contracts procured by the Corporation on behalf of that Agency.

## Foreign currency

A major part of the Corporation's day-to-day activities is conducted in U.S. Dollars. The accounts of the Corporation are maintained in Canadian currency and amounts designated in U.S. currency at year-end have been translated into Canadian currency at year-end rates. Gains or losses resulting from this translation are included in the statement of operations.

## Funding of costs by vote

Certain of the operating costs of the Corporation are funded on an annual basis by the Government of Canada.

## Income taxes

The Corporation is not liable for the payment of income taxes.

## Surplus/deficit

Surpluses are periodically transferred to the Receiver General as revenue. Reimbursement of realized deficits is contingent upon parliamentary appropriations.

## Settlement of receivables

The Corporation's sales are on a government-to-government basis and the settlement of some accounts is protracted. However, the collection experience supports the likelihood of payments. Therefore, the setting up of a provision for doubtful accounts is not deemed necessary by the Corporation. As of March 31, 1977, \$2,254,633 (1976 \$1,558,929) of foreign government receivables had been outstanding in excess of one year.

## 3. Contracts in progress

In accordance with contracts, the Corporation makes progress payments to its suppliers and receives payments from its customers. Advances from customers which are not specifically payable to suppliers are reported as a separate liability.

As of March 31, 1977 the Corporation was committed to fulfill contracts with customers requiring future deliveries of goods and services of approximately \$300,000,000 over the next two to three years.

## 4. Short-term bank deposits

Certain short-term bank deposits amounting to \$1,866,059 (1976 \$6,839,407) are non-interest bearing for the Corporation.

## 5. Loan to supplier

During 1971 the Corporation entered into a loan agreement with a supplier. The original agreement has been subsequently amended to provide that the Corporation controls the supplier's ability to obtain financing and to change ownership. The loan is non-interest bearing, unsecured and repayable in annual installments of \$5,000 plus an additional amount calculated in accordance with certain operating results of the supplier. The Corporation is in process of renegotiating more favourable repayment terms.

## 6. Investment in supplier

During 1976 in order to fulfill contractual obligations to a major customer and in an effort to minimize possible loss of \$5,800,000 the Corporation renegotiated certain supplier contracts and acquired 527,855 common shares and one special preference share of the supplier for a nominal value of \$1. The contract renegotiation resulted in eventual losses to the Corporation of \$3,000,000 (see Note 10).

The common shares acquired by the Corporation are subject to a voting trust. The special preference share gives the Corporation certain powers over the supplier's ability to borrow, provide for debts, dispose of all or part of its undertaking, to pay dividends, to enter into contracts and to pay management fees.

## 7. Loans payable to Canada

Section 8(2) of the Canadian Commercial Corporation Act states that the Corporation may borrow up to \$10,000,000 from the Consolidated Revenue Fund on such terms and conditions as determined by the Governor in Council. As of March 31, 1977, \$5,800,000 was outstanding as follows:

Due Date	Amount	Interest Rate
August 16, 1977	\$2,500,000	9.0%
	1,800,000	6.3%
	1,500,000	6.3%

Repayment is dependent upon working capital needs.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

## 8. Contingent liability

The Corporation has been named as a defendant in a legal action instituted in 1975 claiming damages for alleged losses resulting from the termination of a portion of a contract. Total damages claimed are in excess of \$6,800,000. The action is being contested, and while the ultimate outcome is uncertain at this time, management is of the opinion that no provision for settlement is required in the accounts.

## 9. Equity of Canada

The Corporation has no capital stock; however, grants and advances made by the Government of Canada under Section 8(1) of the Canadian Commercial Corporation Act and paid to the Corporation comprise \$10,000,000 of paid in capital.

The deficit since inception consists of certain costs of services rendered net of funds contributed by the Government of Canada.

## 10. Recoverable contract costs

The Corporation incurred additional costs of \$3,000,000 on renegotiation of certain contracts (Note 6) and funds for the reimbursement of these costs were included in Vote 25 of the Department of Supply and Services 1977-78 Main Estimates.

## 11. Change in accounting policies and restatement of comparative figures

The statement of operations for the year ended March 31, 1976 has been restated to include unrealized exchange gains or losses resulting from the year-end translation into Canadian currency of amounts designated in U.S. currency.

Accounts receivable from foreign governments as of March 31, 1976 have been restated to reflect invoices to customers previously included in error under progress payments.

## 12. Representative agreement

The services of Dismatica Industrial C.A. were utilized as a representative under an agreement with the Corporation. No payments were made during the fiscal year, but estimated fees payable of \$27,000 had been earned as of year-end.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario  
June 30, 1977THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.  
MINISTER OF SUPPLY AND SERVICES  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1977, and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As discussed further in Note 8 to the financial statements, a legal suit has been filed against the Corporation, claiming damages arising from the termination of a portion of a contract. The Corporation is contesting this suit; however, the ultimate outcome is uncertain at this time.

In my opinion, subject to the outcome of the litigation mentioned in the preceding paragraph, the accompanying financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1977, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for unrealized exchange gains or losses resulting from the year-end translation into Canadian currency of amounts designated in U.S. currency as referred to in Note 11 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

**CANADIAN DAIRY COMMISSION**  
(Established by the Canadian Dairy Commission Act)

**BALANCE SHEET AS AT MARCH 31, 1977**

ASSETS	1977	1976	LIABILITIES	1977	1976
Deposit with Receiver General .....	\$ 268,355	\$ 50,781,307	Deposits from customers .....	\$ 1,991,202	\$ 263,713
Accounts receivable—			Accounts payable and accrued liabilities .....	7,485,767	7,275,981
Trade .....	11,658,840	4,747,729	Subsidies payable to producers .....	35,490,697	40,864,565
Agricultural Stabilization Board (Note 2) ..	35,481,960		Loans from Canada (Note 4) .....	216,456,191	205,892,168
Producer levy .....	12,947,370	11,852,765		261,423,857	254,296,427
Inventories (Note 3) .....	41,349,162	68,497,113	Export Equalization Account (Note 5) .....		(131,443,844)
			DEFICIT		
			(Deficit) surplus (Note 5) .....	(159,718,170)	13,026,331
	\$101,705,687	\$135,878,914		\$101,705,687	\$135,878,914

The accompanying notes are an integral part of the financial statements.

Approved by the Commission:

GILLES CHOQUETTE  
*Chairman*

H. M. JOHNSON  
*Commissioner*

**STATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
(Surplus), beginning of year .....	\$ (13,026,331)	\$ (20,684,875)
Dairy support operations expense for the year .....	443,192,738	283,720,502
	430,166,407	263,035,627
<i>Deduct:</i> Parliamentary appropriations—		
Agricultural Stabilization Board (Note 2) ..	268,599,692	275,000,000
Agriculture Vote 45d (Vote 50—1976) .....	1,848,545	1,061,958
	270,448,237	276,061,958
Deficit (surplus), end of year .....	\$159,718,170	\$ (13,026,331)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF DAIRY SUPPORT OPERATIONS EXPENSE  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Subsidies to producers on milk and cream for manufactured products .....	\$258,831,849	\$265,862,669
Administrative expense (Schedule A) .....	1,348,545	1,061,958
Expense related to export equalization account—		
Interest on loans from Canada .....	20,800,510	8,717,131
Storage .....	8,177,556	5,442,920
Freight .....	4,436,195	1,552,243
Handling .....	615,360	685,114
Advertising .....	500,000	
Diversions .....	797,103	
Miscellaneous .....	1,003,210	398,467
	36,329,934	16,795,875
Total expense before extraordinary item .....	296,510,328	283,720,502
Extraordinary item (Note 5)—		
Provision for loss on export equalization account .....	146,682,410	
Total expense .....	\$443,192,738	\$283,720,502

The accompanying notes are an integral part of the financial statements.

CANADIAN DAIRY COMMISSION—Continued

SCHEDULE A

STATEMENT OF EXPORT EQUALIZATION ACCOUNT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Sales .....	\$ 148,165,438	\$ 93,914,134
Producer levy .....	117,710,609	60,848,464
	<u>265,876,047</u>	<u>154,762,598</u>
Cost of products sold:		
Inventories, beginning of year .....	68,497,113	45,415,485
Purchases .....	250,408,199	303,314,259
	<u>318,905,312</u>	<u>348,729,744</u>
Deduct: Inventories, end of year .....	41,349,162	68,497,113
	<u>277,556,150</u>	<u>280,232,631</u>
Processing and conversion .....	2,299,622	42,147
Export assistance on marketing dairy products .....	1,258,841	
	<u>281,114,613</u>	<u>280,274,778</u>
Net reduction of account during year .....	15,238,566	125,512,180
Deficit, beginning of year .....	131,443,844	5,931,664
	<u>146,682,410</u>	<u>131,443,844</u>
Provision for loss (Note 5) .....	146,682,410	
Deficit, end of year .....	<u>\$</u>	<u>\$ 131,443,844</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided by:		
Parliamentary appropriations .....	\$ 270,448,237	\$ 276,061,958
Loans from Canada .....	119,135,706	224,310,955
Decrease in inventory .....	27,147,951	(23,081,628)
Increase in deposits from customers .....	1,727,489	(368,549)
	<u>418,459,383</u>	<u>476,922,736</u>
Funds applied to:		
Operations		
Dairy support operations expense .....	296,510,328	283,720,502
Export equalization account .....	15,238,566	125,512,180
Loans repaid to Canada .....	102,708,515	55,897,531
Increase in receivable from Agricultural Stabilization Board (Note 2) .....	35,481,960	
Decrease in payables and accrued interest....	11,027,249	(21,805,443)
Increase in receivables .....	8,005,717	14,460,674
	<u>468,972,335</u>	<u>457,785,444</u>
Deposit with Receiver General		
Decrease (increase) during year .....	50,512,952	(19,137,292)
Balance, beginning of year .....	50,781,307	31,644,015
Balance, end of year .....	<u>\$ 268,355</u>	<u>\$ 50,781,307</u>

The accompanying notes are an integral part of the financial statements.

SCHEDULE OF ADMINISTRATIVE EXPENSE  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Remuneration of members of the Commission .....	\$ 109,136	\$ 101,918
Employee salaries .....	712,959	539,591
Other personnel costs .....	75,456	61,616
Transportation and communications .....	97,667	82,865
Consultative Committee .....	15,145	18,763
Audit Services Bureau fees .....	110,000	90,000
Other professional and special services .....	91,127	22,270
Rentals .....	75,455	78,343
Repairs and maintenance .....	3,066	17,515
Utilities, materials and supplies .....	45,524	27,908
Acquisition of furniture and equipment .....	12,687	20,880
Miscellaneous .....	323	289
Subsidy processing and cheque issue services .....	309,106	595,918
	<u>1,657,651</u>	<u>1,657,876</u>
Less: Services provided by government departments without charge .....	309,106	595,918
Net administrative expense .....	<u>\$ 1,348,545</u>	<u>\$ 1,061,958</u>

The accompanying notes are an integral part of the financial statements.



## CANADIAN DAIRY COMMISSION—Continued

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Summary of significant accounting policies

## Accounting basis

## a) Statement of Dairy Support Operations Expense

This statement reflects the expenses of the Commission which are recoverable from funds provided through parliamentary appropriations. Such expenses include subsidies to producers on milk and cream for manufactured products, expense related to export equalization account and administrative expense. Other expenses which are recoverable from producers are reflected in the statement of export equalization account.

## b) Statement of Export Equalization Account

The export equalization account reflects the operations of the Commission in the sale of surplus dairy products and assistance payments made directly to exporters to permit them to compete with surplus products on the world markets. Prior to April 4, 1977, the Commission in managing the account established a producer levy intended to balance the account over a five-year period. However, as announced on that date (see Note 5), the government will be taking over the current total debt of the export equalization account.

There are certain expenses related to the export equalization account which are recoverable from funds provided through parliamentary appropriation. These are, therefore, charged in the statement of dairy support operations expense.

## 2. Parliamentary appropriations

The parliamentary appropriation shown as Agricultural Stabilization Board consists of the following:

	1977	1976
Funds received from Agricultural Stabilization Board through Agriculture Vote 20.....	\$233,117,732	\$275,000,000
Account receivable from Agricultural Stabilization Board, representing funds receivable for the dairy support operations.....	35,481,960	
	<u>\$268,599,692</u>	<u>\$275,000,000</u>

## 3. Inventories

The inventories are valued at the lower of cost and net realizable value and consist of:

	1977	1976
Skim milk powder .....	\$24,416,217	\$38,490,830
Butter .....	11,388,112	28,447,584
Other related dairy products .....	5,544,833	1,558,699
	<u>\$41,349,162</u>	<u>\$68,497,113</u>

## Skim milk powder

The Commission purchases skim milk powder surplus to Canadian requirements from processors at Canadian support prices, for sale outside Canada. Prices on the world market are depressed, resulting in the estimated net realizable value of the inventory as at March 31, 1977, being approximately \$103,000,000 (\$147,000,000—1976) less than the Canadian support price. The amount of this decrease has been reflected in the carrying value of the inventory and charged to the export equalization account.

## Butter

To maintain an orderly market in Canada, the Commission purchases butter, generally from domestic processors at the Canadian support price, for sale at a later date to meet Canadian consumer demands or for export. The inventory of 10.8 million pounds at March 31, 1977, amounting to \$11,388,112 valued at Canadian support price, is considered normal to meet Canadian requirements and will be sold at Canadian support prices.

## Other related dairy products

This inventory includes evaporated milk, butter oil and various forms of milk powder other than skim milk powder. The products are either purchased from processors or converted from skim milk powder or butter. The estimated net realizable value of the inventory as at March 31, 1977, is approximately \$7,800,000 (\$3,200,000—1976) less than acquisition cost plus conversion cost. The amount of this decrease has been reflected in the carrying value of the inventory and charged to the export equalization account.

## 4. Loans from Canada

The loans from Canada obtained to finance purchase of dairy products bear interest rates varying from 8.125% to 9.0% per annum. Repayment terms are not specified in loan agreements. Interest, calculated on a simple basis, is paid at the year-end and at the time of any principal repayment. At March 31, 1977, no accrued interest was payable whereas at March 31, 1976, accrued interest amounted to \$5,863,168.

## 5. Extraordinary item—Provision for loss on export equalization account

On April 4, 1977, the Minister of Agriculture announced the main features of the 1977-78 dairy program. One of the features of the program was that the government would be taking over the current total debt of the export equalization account, which previously was intended to be recovered from producers. As a result of this announcement, a provision for loss in the amount of \$146,682,410 has been charged to dairy support operations expense for the year.

## 6. Outstanding commitments

As at March 31, 1977, the Commission is committed to purchase skim milk powder and other related products produced prior to March 31, 1977, at the 1976 Canadian support prices in an amount of approximately \$3,700,000. The loss which may result from these purchases at higher than export prices has been estimated to be approximately \$2,500,000. The amount of this estimated loss has been charged to the export equalization account.

## 7. Agent's commission

On November 1, 1976, the Commission appointed Coopérative Fédérée de Québec as a sales agent in connection with marketing evaporated milk in Algeria. As at March 31, 1977, no payments have been made to the agent under this agreement; however, \$85,000, as commissions, has been accrued against orders received and shipped. This amount is included in accounts payable and accrued liabilities.

## 8. Comparative figures

Certain figures for the previous year have been restated to conform to the current year's presentation.



CANADIAN DAIRY COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
July 8, 1977

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,  
MINISTER OF AGRICULTURE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Dairy Commission as at March 31, 1977 and the statements of deficit, dairy support operations expense, export equalization account, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada.*

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**CANADIAN FILM DEVELOPMENT CORPORATION**  
*(Established by the Canadian Film Development Corporation Act)*

## BALANCE SHEET AS AT MARCH 31, 1977

## STATEMENT 1

ASSETS	1977	1976	LIABILITIES	1977	1976
Current assets			Current liabilities		
Accounts receivable .....	\$ 15,204	\$ 14,752	Accounts payable .....	\$ 6,320	\$ 340
Prepaid expenses .....	3,035	4,900	Provision for employee termination benefits .....	39,001	
	18,239	19,652			
Share of cost of feature films in production .....	2,854,858	4,175,506	EQUITY OF CANADA		
Fixed assets			Balance at beginning of year .....	4,218,784	2,821,497
Furniture and equipment, at cost .....	60,402	56,608	Amount withdrawn from statutory appropri-		
Accumulated depreciation .....	38,194	32,642	ations during the year .....	3,537,046	3,521,315
	22,208	23,966		7,755,830	6,342,812
			Net cost of operations for the year .....	4,905,846	2,124,028
			Balance at end of year .....	2,849,984	4,218,784
	\$ 2,895,305	\$ 4,219,124		\$ 2,895,305	\$ 4,219,124

Commitments (Note 3)

Certified correct

MICHAEL SPENCER  
*Executive Director*

Approved on behalf of the Corporation

GRATIEN GELINAS  
*Chairman*

## STATEMENT 2

STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Feature films placed in distribution .....	\$ 5,162,914	\$ 2,437,392
Less: Revenue .....	854,548	835,476
	4,308,366	1,601,916
Administrative expenses		
Salaries and employee benefits .....	310,952	233,882
Advisory fees including expenses .....	84,955	90,547
Rent, leasehold improvements and taxes .....	67,600	64,301
Printing, postage and general office expenses .....	52,526	55,146
Travel .....	48,187	44,407
Telephone and telegraph .....	19,045	16,796
Promotion and advertising .....	8,663	10,900
Depreciation of fixed assets .....	5,552	5,991
Loss on disposal of fixed assets .....		142
	597,480	522,112
Net cost of operations .....	\$ 4,905,846	\$ 2,124,028

## STATEMENT 3

STATEMENT OF CHANGES IN FINANCIAL POSITION  
 FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided		
Net cost of operations—Statement 2 .....	\$ 4,905,846	\$ 2,124,028
Items not requiring an outlay of funds:		
Feature films placed in distribution .....	5,162,914	2,437,392
Depreciation of fixed assets .....	5,552	5,991
Loss on disposal of fixed assets .....		142
Provision for employee termination benefits .....	39,001	
	301,621	319,497
Received on account of parliamentary appropri-		
ations .....	3,537,046	3,521,315
	3,838,667	3,840,812
Funds applied		
Share of costs of feature films .....	3,842,266	3,906,379
Purchase of fixed assets .....	3,794	8,177
	3,846,060	3,914,556
Decrease in working capital .....	7,393	73,744
Working capital at beginning of year .....	19,312	93,056
Working capital at end of year .....	\$ 11,919	\$ 19,312

CANADIAN FILM DEVELOPMENT CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977

Ottawa, Ontario  
June 30, 1977

1. Nature of activities

The Corporation was established in 1967 under the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. To achieve its objective, the corporation advises and assists the Canadian producers and invests in Canadian feature film productions in return for a share in the proceeds from any such productions.

2. Significant accounting policies

(a) Films costs

The corporation reflects as an asset on the balance sheet its share of the cost of feature films in production.

When films are placed in distribution, all costs related to the films are charged to expense in the statement of operations.

(b) Fixed assets

Furniture and equipment are stated at acquisition cost. Depreciation of these assets is provided under the diminishing balance method at 20% per annum.

(c) Revenue

Revenue is recorded on a cash basis.

(d) Equity of Canada

The amount withdrawn from the statutory appropriation account is credited to the statement of equity of Canada and the net cost of operation is charged thereto.

3. Commitments

The Corporation is committed under contractual agreements to invest an amount of \$160,270 in Canadian feature film production. The corporation has also agreed in principle to invest an additional amount of \$360,500 in other Canadian feature film productions subject to certain conditions being met by the applicants.

4. Statutory appropriation

By the provisions of the Canadian Film Development Corporation Act \$10,000,000 was appropriated from the Consolidated Revenue Fund to be withdrawn by the Corporation from time to time for the furtherance of its object. This sum was increased to \$20,000,000 in 1971-1972 and to \$25,000,000 in 1975-1976. The status of the appropriation at March 31 is summarized as follows:

	1977	1976
Amount appropriated .....	\$25,000,000	\$25,000,000
Amount withdrawn in prior years .....	20,458,504	16,937,189
	4,541,496	8,062,811
Amount withdrawn during the year .....	3,537,046	3,521,315
Balance of appropriation at end of year ....	\$ 1,004,450	\$ 4,541,496

5. Remuneration of members and officers

	1977	1976
Number of members .....	6	6
Members' remuneration .....	\$ 5,250	\$ 7,625
Number of officers .....	2	2
Officers' remuneration .....	\$62,474	\$62,537
Number of officers who are also members .....	1	1

6. Comparative figures

The presentation of the 1976 comparative figures has been amended to conform to the 1977 format.

THE HONOURABLE JOHN ROBERTS, P.C., M.P.  
SECRETARY OF STATE  
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Film Development Corporation as at March 31, 1977 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
Auditor General of Canada

## CANADIAN LIVESTOCK FEED BOARD

(Established under the Livestock Feed Assistance Act)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current assets			Current liabilities		
Due from Canada in respect of parliamentary appropriations .....	\$ 1,083,919	\$ 1,317,703	Accounts payable and accrued charges .....	\$ 40,963	\$ 29,844
			Freight assistance payable .....	1,253,504	1,564,048
				1,294,467	1,593,895
			Provision for employee termination benefits .....	72,643	71,427
				1,367,110	1,665,322
			EQUITY OF CANADA		
			Deficit not currently recoverable from appropriations (Note 3) .....	(283,191)	(347,619)
	\$ 1,083,919	\$ 1,317,703		\$ 1,083,919	\$ 1,317,703

The accompanying notes are an integral part of the financial statements.

Certified correct

PIERRE MORIN  
Director of Finance

Approved on behalf of the Board

ROGER PERREAULT  
ChairmanSTATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Balance at beginning of year		
As previously reported .....	\$ 347,619	\$ 337,546
Prior years' adjustments (Note 3) .....	347,619	337,546
As restated .....	12,695,172	20,751,296
Total expense for the year .....	13,042,791	21,088,842
Less		
Recovered from parliamentary appropriations	12,729,600	20,709,323
Services provided without charge by a government department .....	30,000	31,900
Balance at end of year .....	\$ 283,191	\$ 347,619

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Freight assistance on feed grains .....	\$ 11,976,801	\$ 20,061,073
Administrative expense		
Salaries .....	385,679	380,774
Employee benefits .....	32,325	29,288
Professional and special services .....	54,328	53,734
Communications .....	44,412	35,818
Travel .....	37,591	38,763
Publication of reports .....	37,211	34,095
Rentals —accommodation .....	31,928	30,028
—office equipment .....	13,316	10,681
Accounting and cheque issue services .....	30,000	31,900
Stationery and office supplies .....	18,881	14,972
Provision for employee termination benefits .....	13,381	9,214
Office renovation .....	5,930	
Equipment and office furniture .....	4,434	11,320
Advisory committee fees .....	2,600	2,500
Miscellaneous .....	6,355	7,136
	718,371	690,223
Total expense .....	\$ 12,695,172	\$ 20,751,296

The accompanying notes are an integral part of the financial statements.

**CANADIAN LIVESTOCK FEED BOARD—Concluded****NOTES TO THE FINANCIAL STATEMENTS**

MARCH 31, 1977

**1. Nature of activities**

The objects of the Board are to ensure the availability of feed grain to meet the need of livestock feeders, the availability of adequate storage space in Eastern Canada for feed grain, and the maintenance of reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada and British Columbia.

**2. Significant accounting policies****(a) Basis of presentation**

The accounts of the Board are maintained on the accrual basis. Claims for freight assistance are recorded as expense in the period in which the shipment takes place. Payments made in April chargeable to the previous year's appropriations are recorded as due from Canada in respect of parliamentary appropriations.

**(b) Furniture and equipment**

Purchases of furniture and equipment are recorded as administrative expense in the year of acquisition.

**(c) Accounting and cheque issue services**

The Board includes as an expense in the statement of operations services provided without charge by a government department and a corresponding amount is credited in the statement of deficit.

**3. Prior years' adjustments**

During the year the Board changed certain of its accounting policies and applied the changes on a retroactive basis. The effects are as follows:

**(a) Modified cash to accrual basis**

In previous years, the Board recorded expenditures on the modified cash basis whereby payments in April pertaining to the previous year were charged to expenditure of that year. During the current year, the Board recorded its expenses on the accrual basis and as a result amounts paid after April out of the subsequent year's appropriations are recorded as a payable at March 31, and a corresponding amount is reflected in the deficit account as not currently recoverable from parliamentary appropriations.

Accordingly, payables at March 31, 1976 and March 31, 1975 have been increased by \$276,192 and \$269,888 respectively and the deficit increased by a corresponding amount. This change has resulted in increasing the expense in the statement of operations in 1976 by \$6,304.

**(b) Employee termination benefits**

Previously the Board had expensed actual payments in the year of termination of retirement. During 1977 the Board adopted the policy of recording in its accounts a provision for termination benefits accruing to employees. This change in accounting policy was applied retroactively and resulted in increasing the expense in the statement of operations for 1976 by \$3,769 over the amount previously reported. For years prior to 1976 the provision amounted to \$67,658 and the deficit at April 1, 1975 has been adjusted accordingly.

A corresponding liability is now shown on the balance sheet as a long term liability and is included in the deficit not currently recoverable from parliamentary appropriations.

**4. Remuneration of directors and officers**

Included in salaries for 1977 is remuneration of three members as members—\$16,488 (1976—\$19,538) and five officers as officers—\$152,250 (1976—\$145,445). One officer is also a member.

**5. Comparative figures**

The presentation of the 1976 comparative figures has been amended to conform to the 1977 format.

Ottawa, Ontario

August 10, 1977

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.  
MINISTER OF AGRICULTURE  
OTTAWA, ONTARIO

I have examined the balanced sheet of Canadian Livestock Feed Board as at March 31, 1977 and the statements of operations and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at March 31, 1977 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes in accounting policies as described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*



## CANADIAN NATIONAL RAILWAYS

## CONSOLIDATED BALANCE SHEET

	December 31			December 31	
ASSETS	1976	1975	LIABILITIES	1976	1975
	(in thousands)			(in thousands)	
Current Assets			Current Liabilities		
Cash .....	\$ 12,062	\$ 23,306	Bank and other loans payable .....	\$ 119,500	\$ 161,264
Accounts receivable .....	274,136	236,664	Accounts payable .....	221,617	214,195
Material and supplies .....	216,326	184,818	Accrued charges .....	150,767	127,520
Other current assets .....	87,000	97,558	Other current liabilities .....	60,621	52,001
Insurance Fund .....	589,524	542,346		552,505	554,980
Investments .....	14,708	13,572	Provision for Insurance .....	14,708	13,572
Property Investment .....	416,755	449,744	Other Liabilities and Deferred Credits .....	91,323	83,911
	3,312,362	3,887,526	Long-Term Debt .....	2,238,381	2,071,124
			Capital Stock of Subsidiary Companies Owned by Public .....	4,345	4,345
Other Assets and Deferred Charges			SHAREHOLDER'S EQUITY		
Unamortized discount on long-term debt .....	4,146	5,023	6,000,000 shares of no par value capital stock of Canadian National Railway Company .....	359,963	359,963
Other assets .....	23,050	22,129	4% preferred stock of Canadian National Railway Company .....	1,504,478	1,436,246
Deferred charges .....	37,506	32,198	Capital investment of Government of Canada in Canadian Government Railways .....	428,397	428,397
	64,702	59,350	Reduction in recognition of depreciation attributable to years prior to the adoption of depreciation accounting .....	(807,813)	
			Earned surplus—net income for the year .....	11,764	
				1,496,789	2,224,606
	\$ 4,398,051	\$ 4,952,538		\$ 4,398,051	\$ 4,952,538

S. D. H. THOMAS,  
Corporate Comptroller

CANADIAN NATIONAL RAILWAYS—*Continued*

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## Note 1: Summary of Significant Accounting Policies

## Introduction

All references in these Notes to the "Company" include the Canadian National Railway Company and its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway and marine, telecommunications and other property owned by the Government of Canada and entrusted to the Company for management and operation.

## Principles of Consolidation

Consistent with the legislation governing the System, the consolidated financial statements include the accounts of the Canadian Government Railways, entrusted to the Company by the Government of Canada. They also include the accounts of all subsidiaries except Air Canada, the investment in which is carried at cost. The Company does not have effective control over the operations of Air Canada which reports separately to the Minister of Transport. See also Note 2 regarding pending legislation affecting CN's investment in Air Canada.

Investments in jointly operated companies in which the Company has less than a majority interest are accounted for by the equity method where appropriate.

## Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel, latest invoice price for new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

## Insurance Fund

The System is self-insured for various risks, maintaining a separately invested fund. The provision for insurance represents the estimated amount of self-insured losses to be adjusted.

## Property

Property is carried at cost, which, in the case of properties brought into the System at January 1, 1923, is the aggregate of the values then appearing in the books of the railways now comprised in the System, less a contribution from the Government of Canada at the time of capital revision in 1937.

Accounting for railway and telecommunications property is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian property), and the Interstate Commerce Commission (United States property), except, in the case of United States property, for the application of depreciation accounting to ties, rails, other track material and ballast as referred to below under Depreciation. Major additions and replacements generally are capitalized with the exception of labour costs relating to track material replacement which are charged to expense.

The cost of depreciable assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation.

## Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis in

accordance with the group method. For railway and telecommunications properties, certain rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

Ties	3.25%
Rails	1.15%
Other track material	1.90%
Ballast	4.00%
Road locomotives	4.60%
Freight cars	2.97%
Commercial communication systems	3.73%

During 1976, depreciation accounting, as described above, was adopted for certain United States properties, namely, ties, rails, other track material and ballast, which previously were accounted for on a replacement accounting basis in accordance with the rules of the Interstate Commerce Commission.

This change was made in order to account for all such System assets on the same basis. The effect of this change on the System's earnings for 1976 is insignificant. The cumulative effect to December 31, 1975, amounts to approximately \$10.9 million and has been included in the adjustment for unrecorded depreciation which has been correspondingly increased. See Note 3.

## Leases

Rentals under lease arrangements are charged to expense on an accrual basis.

## Pensions

Expenses are charged with payments to the various pension trust funds as required by regulatory authorities to cover both current service cost and the amortization, including interest, of unfunded liabilities over various periods to 2027.

## Foreign Exchange

Assets and liabilities in foreign currencies have been translated into Canadian dollars at current rates except for investments, property investment and long-term debt for which historical rates have been used. Gains or losses on exchange are included in income. This policy represents a change from previous years when assets and liabilities in United States funds were translated into Canadian funds on the basis that one Canadian dollar equalled one United States dollar. The effect of this change is insignificant.

## CANADIAN NATIONAL RAILWAYS—Continued

## Note 2: Investments

The composition of investments is as follows:

	December 31	
	1976	1975
	(in thousands)	
Air Canada ( <i>wholly-owned subsidiary</i> ), at cost		
Capital Stock .....	\$ 5,000	\$ 5,000
Debentures .....	95,086	95,086
Advances .....	249,391	282,733
	<u>349,477</u>	<u>382,819</u>
On October 28, 1976, legislation was introduced in Parliament which, if enacted, would cancel the Air Canada shares held by the Company and authorize cancellation of Company debt to the Government equal to the Company's investment in the capital stock of Air Canada. Such legislation would also authorize the Government to cancel Air Canada debt to the Company and matching Company debt to the Government.		
Jointly-operated companies, on equity method where appropriate		
Chicago & Western Indiana Railroad Company .....	9,033	8,881
The Detroit & Toledo Shore Line Railroad Company .....	5,543	5,347
Northern Alberta Railways Company .....	26,563	26,580
The Toronto Terminals Railway Company .....	9,182	9,182
Other .....	4,957	4,935
	<u>55,278</u>	<u>54,925</u>
Other Companies, at cost		
Eurocanadian Shipholdings Limited .....	11,900	11,900
Intercast, S.A. ....	100	100
	<u>12,000</u>	<u>12,000</u>
Total .....	<u>\$416,755</u>	<u>\$449,744</u>

## Note 3: Property Investment

	December 31, 1976			December 31, 1975		
	Cost	Accumulated Depreciation	Net	Cost	Accumulated Depreciation	Net
	(in thousands)					
Canadian Lines <sup>(1)</sup>	\$ 4,835,383	\$ 2,198,797	\$ 2,636,586	\$ 4,570,040	\$ 1,376,829	\$ 3,193,211
Grand Trunk Corporation	330,297	116,141	214,156	290,356	75,344	215,012
Telecommunications	443,594	153,205	290,389	425,435	125,709	299,726
Hotels	115,866	48,435	67,431	111,059	26,693	84,366
Separately-operated trucking companies	50,752	25,014	25,738	50,241	22,760	27,481
Other	85,066	7,004	78,062	71,073	3,343	67,730
	<u>\$ 5,860,958</u>	<u>\$ 2,548,596</u>	<u>\$ 3,312,362</u>	<u>\$ 5,518,204</u>	<u>\$ 1,630,678</u>	<u>\$ 3,887,526</u>

<sup>(1)</sup> Includes CN Rail, CN Express, CN Passenger and CN Marine properties.

For Canadian properties, depreciation accounting was introduced for equipment in 1940, for hotel properties in 1954, and for track and road structures and all other physical properties except land in 1956. For United States properties, depreciation accounting was introduced for ties, rails, other track material and ballast in 1976. Other United States properties have been effectively depreciated since acquisition.

In 1976 the System recorded by a charge of \$807.8 million to Shareholder's Equity and a corresponding credit to accumulated depreciation on property investment, the depreciation not previously recorded by Canadian and United States lines with respect to the years prior to adoption of depreciation accounting.

## CANADIAN NATIONAL RAILWAYS—Continued

## Note 4: Long-Term Debt

	Maturity	Currency in which payable	December 31	
			1976	1975
(in thousands)				
Bonds				
Canadian National 5%, 18 Year Bonds (a, b, d)	May 15, 1977	Canadian	\$ 68,775	\$ 70,885
Canadian National 4%, 23 Year Bonds (a)	Feb. 1, 1981	Canadian	300,000	300,000
Canadian National 5½%, 25 Year Bonds (a, b)	Jan. 1, 1985	Canadian	79,667	82,017
Canadian National 8¾%, 10 Year Bonds	Nov. 15, 1986	U.S.	83,232	
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	125,381	129,987
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds			659,078	584,912
Government of Canada Loans				
Canadian Government Railways, advances for working capital (c)		Canadian	16,984	16,984
Financing and Guarantee Acts loans (c, d)		Canadian	271,193	264,059
Refunding Act, 1955 loans for debt redemption (c, d)		Canadian	991,859	1,025,543
Loans for capital expenditures (c, e)		Canadian	131,486	134,236
Amounts included in current liabilities			(6,379)	(2,751)
Total Government of Canada Loans			1,405,143	1,438,071
Other				
Amounts owing under equipment purchase agreements (f)		U.S.	179,446	50,541
Amounts included in current liabilities			(5,286)	(2,400)
Total Other			174,160	48,141
Total Long-Term Debt			\$ 2,238,381	\$ 2,071,124

(a) Guaranteed by the Government of Canada.

(b) Amounts up to ½% of original principal amount may be purchased quarterly through purchase funds operated under the conditions of each issue.

(c) Weighted average interest rate on Government of Canada loans outstanding at December 31, 1976 was 7.73% per annum.

(d) Government of Canada loans in the amount of \$624.5 million and Canadian National 18 year Bonds, in the amount of \$68.8 million at December 31, 1976, falling due within twelve months are included in long-term debt rather than in current liabilities at that date, since they are expected to be refinanced with the Government, as described in Note 4(g) below. The Government of Canada loans comprise \$452.2 million in the form of six-month or demand notes and \$172.3 million of other loans.

(e) Payable by semi-annual instalments of \$7.16 million covering principal and interest to August 21, 1995.

(f) Secured by rolling stock. Represents an amount of U.S. \$180.142 million payable by principal instalments as follows:

Principal outstanding Dec. 31, 1976	Semi- annual Instalment	Commencing	Period To	Annual Interest Rate
(in thousands)				
\$10,800	\$ 1,200	January 1977	January 1981	9.00%
38,000	1,900	July 1981	January 1991	9.75%
50,000	2,500	July 1981	January 1991	9.75%
13,160	{ 940 1,880	January 1977 January 1982	July 1981 July 1982	8.50%
9,259	{ 662 1,323	July 1977 July 1982	January 1982 January 1983	8.00%
33,840	1,880	January 1983	July 1991	9.00%
23,808	1,323	July 1983	January 1992	8.50%
	Quarterly Instalment			
1,275	67	January 1977	July 1981	8.35%
\$180,142				

(g) Principal amounts due in the years indicated, and expected Government refinancing, on debt outstanding at December 31, 1976 are as follows:

Year ending December 31:	Principal amount maturing	Expected Government refinancing
	(in thousands)	
1977	\$253,642	\$241,074
1978	69,626	55,800
1979	333,313	317,000
1980	98,021	81,000
1981	485,121	467,250
1982-1986	254,780	79,667

Amounts of maturing principal for each period, shown as "Expected Government refinancing" in the above table, represent the portion of principal amounts maturing of a type which has been customarily refinanced with the Government in the past. On January 1, 1977, a loan of \$100 million under the Refunding Act matured and was refinanced. The most recent refinancings with the Government were made subject to amortization of the principal amount over a period of 20 years. It is to be expected that at least some portion of future refinancings will be subject to amortization. Principal amounts maturing in excess of expected Government refinancing represent the principal amount of the 8¾% bonds, due 1986, including amortization of a portion of the principal amount thereof prior to maturity and amounts required for amortization of debt with respect to which amortization schedules have been fixed.

Excluded from principal amounts maturing in the above table is the principal amount of Government loans under various Canadian National Railways Financing and Guarantee Acts and the Canadian National Railways Refunding Act, 1955, which are in the form of six-month or demand notes and have been consistently refinanced with the Government at maturity. The outstanding principal amount of these loans was \$452.2 million at December 31, 1976.

## CANADIAN NATIONAL RAILWAYS—Continued

## Note 5: Capital Stock

- (a) The capital stock of the Canadian National Railway Company (other than the 4% preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada.
- (b) As authorized by annual Government appropriation the Government of Canada has purchased 4% preferred stock during the two years ended December 31, 1976, at the price of \$1 per share, in amounts equal to approximately 3% of gross revenues for the period, as follows:

	Year ended December 31	
	1976	1975
	(in thousands of shares)	
Balance—beginning of year .....	1,436,246	1,374,190
Purchased during year .....	68,232	62,056
Balance—end of year .....	1,504,478	1,436,246

## Note 6: Major Commitments

- (a) The Company has commitments as at December 31, 1976, for rentals under leases, of which the significant portion is in respect of railway rolling stock as shown below:

	Years ending December 31
	(in thousands)
1977 .....	\$ 64,670
1978 .....	63,740
1979 .....	64,875
1980 .....	65,984
1981 .....	65,360
1982-1986 .....	310,760
1987-1991 .....	165,730
1992-1996 .....	4,843
1997 .....	383

- (b) Payments under rolling stock lease arrangements in 1976 totalled approximately \$54 million.
- (c) In 1976 the Company entered into a sale, at book value, and lease-back over 15 years of railway rolling stock having a book value of \$5.001 million.
- (d) Canaven Limited, a wholly-owned subsidiary of the Company, was incorporated in 1976 to bid for the construction, equipping and commissioning of a new railway line in Venezuela. Although Canaven submitted the low bid of \$959 million, its bid was non-compliant in some respects with the detailed instructions given bidders. No decision regarding the bids has yet been communicated to Canaven by the Government of Venezuela.

## Note 7: Subsidies

Revenues include the following subsidies:

	1976	1975
	(in thousands)	
(a) Payments under the Railway Act paid by the Government of Canada under authority of that Act and Appropriation Act No. 4, 1975 in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain .....	\$255,218	\$159,706
(b) Vessel subsidies .....	85,863	95,099
(c) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies .....	15,332	14,654

## Note 8: Pensions

The unfunded liabilities of the Company's various pension plans and the cost for such plans were as follows:

	At December 31	
	1976	1975
	(in thousands)	
Unfunded liability to be funded by annual payments to:		
1992 .....	\$ 718,306	\$ 452,641
1996 .....	43,414	44,347
2014 .....	14,342	14,490
2027 .....	297,000	297,542
Total .....	\$1,073,062	\$ 809,020
	Year ended December 31	
	1976	1975
	(in thousands)	
Cost for pension plans .....	\$143,207	\$110,891

Effective January 1, 1976, the unfunded liability was increased by \$289 million, as a result of increases in pensions of existing pensioners and an actuarial valuation as at December 31, 1975, the previous actuarial valuation having been made as at December 31, 1972. This increase is being funded by annual payments of \$29,791,000, principal and interest, to 1992. The total unfunded liability is being funded and charged to operations in annual amounts including principal and interest of \$103,477,800 to 1992, \$27,046,300 from 1993 to 1996, \$22,936,300 from 1997 to 2014 and \$22,040,000 from 2015 to 2027.

## Note 9: Income Taxes

Provision for income taxes of \$6 million has been reduced by \$5.6 million by claiming capital cost allowances for income tax purposes higher than depreciation charged for book purposes. Undepreciated capital cost for income tax purposes exceeds the net book value of depreciable assets by about \$1,500 million which is available to reduce taxable income of future years.

## Note 10: Anti-Inflation Act

The Anti-Inflation Act, effective October 14, 1975, provides for the restraint of profit margins, prices, dividends and compensation. The System is subject to this legislation and has no unrecorded or contingent liability in that respect.



## CANADIAN NATIONAL RAILWAYS—Continued

## Note 11: Restatement of Comparative Figures

During 1976, changes were made to improve the classification of certain items and for comparative purposes the related figures for 1975 have been restated.

## Note 12: Subsequent Events

- (a) During March 1977, CN issued and sold 8½% Bonds payable in Canadian funds due March 1, 1987, in the amount of \$60 million.
- (b) On January 12, 1977, VIA Rail Canada Inc. was incorporated. It is intended to be a wholly-owned subsidiary of CN and the vehicle for providing unified management and control for rail passenger services in Canada.

## CONSOLIDATED STATEMENT OF INCOME AND SURPLUS

	Year ended December 31	
	1976	1975
	(in thousands)	
Revenues .....	\$ 2,454,501	\$ 2,081,100
Expenses .....	2,322,459	2,138,401
Operating Income (Loss) .....	132,042	(57,301)
Other Income .....	8,680	2,610
Income (Loss) Before Interest on Debt .....	140,722	(54,691)
Interest		
Interest on long-term debt, less interest received on loans to Air Canada .....	120,809	96,483
Net interest on short-term financing .....	8,149	16,942
	128,958	113,425
Net Income (Loss) For The Year .....	11,764	(168,116)
Payments under the Railway Act treated as a prior year adjustment upon introduction of payments on a current basis .....		151,748
Surplus (Deficit) .....	\$ 11,764	\$ (16,368)

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended December 31	
	1976	1975
	(in thousands)	
Deficiency of Working Capital, Beginning of Year ....	\$ (12,634)	\$ (5,455)
Funds Provided		
Net income (loss) for the year .....	11,764	(168,116)
Add/(deduct) items not involving the current provision or use of funds		
— depreciation .....	154,526	146,902
— equity in net (income) loss of companies accounted for by equity method, less dividends received .....	(48)	3,158
— other .....	(2,198)	563
Funds from (used in) operations .....	164,044	(17,493)
Payments under the Railway Act treated as a prior year adjustment upon introduction of payments on a current basis .....		151,748
Sale of 4% preferred stock .....	68,232	62,056
Government of Canada in respect of deficit		16,368
Government of Canada loans		
— as authorized by CNR Financing and Guarantee Acts of 1941 and 1942, for purchase of unmatured securities of the Company as required by conditions of their issue .....	7,134	8,013
— as authorized by CNR Refunding Act, 1955, for payment of outstanding securities of the Company at maturity .....		6,000
— for capital expenditures .....		135,000
Issuance of CNR Bonds .....	83,232	
Repayments of advances by Air Canada .....	33,343	
Long-term financing for purchase of rolling stock .....	130,184	50,541
Sale of rolling stock purchased in prior year and leased back in current year .....	5,001	34,857
Retained proceeds from properties retired .....	23,394	21,530
Total Funds Provided .....	514,564	468,620
Funds Used		
Additions to property investment .....	411,476	444,376
Investments in jointly-operated and other companies .....	142	12,167
Reduction of long-term debt .....	53,293	19,256
Total Funds Used .....	464,911	475,799
Increase (Decrease) In Working Capital .....	49,653	(7,179)
Working Capital (Deficiency), End of Year .....	\$ 37,019	\$ (12,634)

**CANADIAN NATIONAL RAILWAYS—Concluded**

TO THE HONOURABLE THE MINISTER OF TRANSPORT,  
OTTAWA, CANADA.

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1976 and the consolidated statements of income and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1976 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles which, except for the change to depreciation accounting in respect of certain assets and the change in accounting for foreign exchange referred to in Note 1, have been applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

Our audit report on the consolidated financial statements for the year ended December 31, 1975 referred to the fact that depreciation had not been recorded in earlier years. This deficiency was made good in 1976 as referred to in Note 3.

COOPERS & LYBRAND,  
*Chartered Accountants.*

Montreal, Canada,  
February 25, 1977.

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# **CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED** *(Incorporated under the Canada Corporations Act)*

BALANCE SHEET AS AT DECEMBER 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
<b>Current assets</b>			<b>Current liabilities</b>		
Cash .....	\$ 1,447	\$ 1,405	Accounts Payable .....	\$ 110	\$ 70
Deposit with Receiver General .....	95,000	95,000	Matured Bonds—unclaimed (Note 2) .....	14,025	14,025
	96,447	96,405		14,135	14,095
<b>Final instalment on agreement of sale of vessels (Note 1) .....</b>	<b>470,400</b>	<b>470,400</b>	<b>Amounts due Canada arising on reduction of capital ..</b>	<b>324,024</b>	<b>324,024</b>
				338,159	338,119
			<b>EQUITY OF CANADA</b>		
			Capital Stock:		
			Authorized, issued and fully paid—10 shares of \$100 each, less discount of \$24 .....	976	976
			<b>Retained Earnings:</b>		
			Balance at beginning of year .....	227,710	227,680
			Add: Bank interest .....	42	41
				227,752	227,721
			Less: Sundry expense .....	40	11
			<b>Balance at end of year .....</b>	<b>227,712</b>	<b>227,710</b>
	<b>\$ 566,847</b>	<b>\$ 566,805</b>		<b>\$ 566,847</b>	<b>\$ 566,805</b>

The accompanying notes are an integral part of the financial statement.

Approved on behalf of the Board

G. R. MAC GOUGAN  
*Director*

F. S. HEPBURN  
*Director*

## **NOTES TO FINANCIAL STATEMENT** **DECEMBER 31, 1976**

AUDITOR GENERAL OF CANADA  
 Ottawa, Ontario  
 April 28, 1977

### **1. History and current status of the Company**

The active operations of the Company ceased during 1957 on the sale of its fleet of eight vessels to Cuban interests. The final instalment was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, legal negotiations to obtain a preferred status, in order to collect the receivable, have not been successful and current legal opinion is that the monies will only be collected when the regulations are repealed. A waiver of the application of the statute of limitations has been obtained until January 1, 1979, and further extensions will be obtained as required. At the present time, legal counsel is examining the possibility of winding-up the affairs of the Company.

### **2. The matured bonds have been outstanding since March 1, 1955 and as a result there is no legal obligation to redeem these bonds. Notwithstanding this the Company intends to honour any of the outstanding bonds should they be presented.**

### **3. The Company has four directors of whom three are also officers. All are public servants and receive no remuneration from the Company.**

THE HONOURABLE OTTO LANG, P.C., M.P.,  
 MINISTER OF TRANSPORT,  
 OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian National (West Indies) Steamships, Limited as at December 31, 1976. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion this financial statement presents fairly the financial position of the Company as at December 31, 1976, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

# **CANADIAN PATENTS AND DEVELOPMENT LIMITED** (Incorporated under the Canada Corporations Act)

## **BALANCE SHEET AS AT MARCH 31, 1977**

ASSETS	1977	1976	LIABILITIES	1977	1976
Current assets:			Current Liabilities:		
Cash .....	\$ 219,585	\$ 83,469	Accounts payable .....	\$ 513,970	\$ 385,606
Accounts receivable less allowance for doubtful accounts (Note 1(d)) .....	355,089	237,154	Royalties paid in advance .....	22,480	5,300
Interest accrued on investments .....	4,194	6,944	Total current liabilities .....	536,450	390,906
Total current assets .....	578,868	327,567			
Investments in bonds of, or guaranteed by, Canada, at cost (market value, 1977, \$380,263; 1976, \$453,887) (Note 1(f)) .....	420,250	524,062	SHAREHOLDERS' EQUITY		
Patent rights at nominal value (Note 2) .....	1	1	Capital stock:		
Experimental equipment on loan to licensees, under share development program, at nominal value (Note 3) .....	1	1	Authorized—10,000 shares of no par value .....	296,199	296,199
	\$ 999,120	\$ 851,631	Issued—5,000 shares, fully paid .....	166,471	164,526
			Surplus .....	462,670	460,725
				\$ 999,120	\$ 851,631

The accompanying notes are an integral part of the financial statements.

Certified correct

W. M. HILL  
General Manager

Approved by the Board:

W. G. SCHNEIDER  
Director

## **STATEMENT OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Balance at beginning of the year		
As previously reported .....	\$ 163,551	\$ 127,540
Accrued royalties receivable—net (Note 1(d)) .....	60,975	40,190
Provision for vacation and termination benefits (Note 1(e)) .....	(60,000)	(45,500)
	975	(5,310)
As restated .....	164,526	122,230
Amount transferred for the year per statement of income and expense .....	1,945	42,296
Balance at end of year .....	\$ 166,471	\$ 164,526

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Sources of Funds:		
Parliamentary appropriation .....	\$ 250,000	\$ 150,000
Redemption of bonds at date of maturity .....	100,000	
	350,000	150,000
Application of Funds:		
Excess of expense over income .....	248,055	107,704
Items not requiring an outlay of funds		
Loss on sale of investments .....	3,812	
	244,243	107,704
Increase in working capital during the year .....	105,757	42,296
Working capital deficiency, beginning of year .....	63,339	105,635
Working capital, end of year .....	\$ 42,418	\$ (63,339)

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Income:		
Royalties and licensing fees (Note 1(d)) .....	\$ 949,562	\$ 1,070,122
Less: Awards to inventors (Note 1(d)) .....	79,099	86,187
Payable to third parties in accordance with agreements (Note 1(d)) .....	253,749	316,931
	332,848	403,118
	616,714	667,004
Service charges under agency agreements .....	49,761	55,693
Development assistance recovered .....	50,640	43,899
Interest earned .....	717,115	810,873
Expense:		
Salaries .....	462,663	417,123
Patent agents' fees and other patenting costs (net) .....	184,594	178,656
Compound screening .....	96,719	100,440
Accommodation, equipment and other rentals .....	58,812	61,817
Provision for bad debts .....	35,250	29,152
Professional and special services .....	35,087	34,206
Travel and removal .....	22,700	28,979
Office supplies, printing, equipment and furnishings .....	21,822	23,460
Services provided by National Research Council of Canada (Note 4) .....	15,000	13,709
Communications .....	13,972	15,231
Provision for vacation pay and termination benefits (Note 1(e)) .....	13,500	14,500
Loss on sale of investments .....	3,812	
Miscellaneous .....	1,239	1,304
	965,170	918,577
Excess of expense over income .....	248,055	107,704
Less: Funds provided by Parliamentary Appropriation: Science and Technology Vote 20 .....	250,000	150,000
Amount transferred to surplus .....	\$ 1,945	\$ 42,296

The accompanying notes are an integral part of the financial statements.

## CANADIAN PATENTS AND DEVELOPMENT LIMITED—Continued

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1977

## 1. Accounting policies

- (a) Industrial and intellectual property rights  
Expenditures relating to the acquisition, protection, licensing and maintenance of industrial and intellectual property rights are charged to expense as incurred.

- (b) Development expenditures  
Expenditures for development assistance and equipment under development contracts are charged to expense as incurred and any recoveries are recorded as income in the year received.

- (c) Furniture, equipment and depreciation  
Expenditures for furniture and equipment are charged to expense as incurred; accordingly, no depreciation charge is recorded.

(d) Royalties

During the year the Company adopted the policy of estimating the amount of royalties receivable as at March 31, 1977 based on the operations of their licensees to that date. Previously such income was recorded only when reported by the licensee concerned. The portion of the royalties that is applicable to third parties is credited to them in accordance with the agreement under which the rights were acquired. This change in policy was applied retroactively with the result that the income for the year ended March 31, 1976 has been increased by \$20,785 over the amount previously reported and \$40,190 has been credited to operating results of years prior to 1975-76. The effect of this change for the 1976-77 year is a reduction of income amounting to \$7,825.

(e) Vacation and termination benefits

During the year the Company adopted the policy of recording in its accounts a provision for vacation and termination benefits accruing to its employees. Previously the Company had expensed actual payments when such were made. This change in accounting policy was applied retroactively with the result that the excess of expense over income for the year ended March 31, 1976 has been increased by \$14,500 over the amount previously reported and \$45,500 has been charged to operating results of years prior to 1975-76.

(f) Investments in bonds

The policy of the Company is to carry investments in bonds at cost since it is Management's intention to hold the bonds to their dates of maturity as follows:

<u>Par Value</u>	<u>Rate of Interest</u>	<u>Maturity Date</u>
\$ 25,000	7¾%	October 1, 1978
100,000	5½%	August 1, 1980
50,000	4 %	February 1, 1981
250,000	6¾%	February 15, 1989

Under certain market conditions sale of these investments prior to maturity would result in a loss.

2. Unexpired patent rights

To date, from 1948, approximately \$1,621,500 has been expended on unexpired patent rights for inventions.

3. Equipment purchased under development contracts

The cost of equipment purchased under active development contracts and held by a licensee amounts to \$123,500.

4. Employee benefits not charged to the Company

The National Research Council performs certain personnel functions for the Company including the payment of salaries. The Company reimburses the Council for the amount of gross salaries paid on its behalf but not with respect to the employer's share of the cost of the related employee benefits. The cost of the latter is estimated to be equivalent to 10% of gross salaries.

5. Royalties in dispute

Not reflected in the financial statements are royalties of \$166,150 in respect of prior years which were due under an agreement with a foreign licensee and had been in dispute because of differences between that licensee and certain others using the invention. The Company has concluded an agreement with a new licensee who has undertaken to pay a like amount on the basis of future sales with any remaining unpaid balance to be due on March 31, 1978.

6. Contingent liability

A contingent liability of approximately \$36,000 exists with respect to taxes not deducted at the source from royalties remitted in prior years by a foreign licensee. However, the Company does not acknowledge any liability on its part for such taxes.

7. Executive remuneration

Salaries for 1976-77 include remuneration of directors as directors, \$1,875 (1975-76—\$1,500), and remuneration of officers as officers \$83,588 (1975-76—\$70,467). The Corporation has twelve directors and five officers. Two officers are also directors.



**CANADIAN PATENTS AND DEVELOPMENT LIMITED—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 14, 1977

THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,  
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY,  
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1977 and the statements of surplus, income and expense, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes described in Notes 1(d) and 1(e) to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of accounts have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada.*

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## CANADIAN SALTFISH CORPORATION

(Established by the Saltfish Act)

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
<b>Current</b>			<b>Current</b>		
Cash .....	\$ 769,736	\$	Bank indebtedness—Net .....	\$	\$ 83,328
Accounts receivable .....			Loans from Canada (Note 6) .....	7,662,500	5,312,500
—Trade .....	2,438,068	2,650,438	Accounts payable and accrued liabilities .....	1,442,357	1,187,066
—Provincial Government .....	129,060	301,071	Final payments to fishermen and producers .....		93,729
—Federal Government (Note 7) .....	563,917	278,100		9,104,857	6,676,623
—Other .....	187,206	174,605			
Inventories .....			<b>Long-term</b>		
—Fish, at lower of cost and net realizable value .....	4,982,839	3,515,827	Loans from Canada, net of current portion of \$162,500 (Note 6) .....	1,118,500	1,281,000
—Packages and supplies, at cost .....	400,614	323,877			
—Salt, at cost .....	222,974	235,089	<b>EQUITY</b>		
Prepaid expenses .....	12,745	12,785	Appropriated earnings		
	9,707,159	7,491,792	Reserve for		
Long-term receivables .....	88,257	107,520	General contingencies (Note 3) .....	163,108	288,446
<b>Fixed assets (Notes 4 and 5)</b>			Processing and quality improvements .....	100,000	100,000
Production equipment .....	1,107,630	1,068,334	Research and development .....	100,000	100,000
Building and equipment .....	349,699	4,900	Repayment of loan indebtedness .....	162,500	162,500
Furniture and fixtures .....	53,455	49,752	Reinvestment in fixed assets .....	181,500	181,500
Leasehold improvements .....	41,812	41,812		707,108	832,446
	1,552,596	1,164,798			
Less: Accumulated depreciation .....	417,547	282,132			
	1,135,049	882,666			
Deposits on fixed assets .....		308,091			
	1,135,049	1,190,757			
	\$10,930,465	\$ 8,790,069		\$10,930,465	\$ 8,790,069

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

L. S. BRADBURY  
DirectorC. ROBIN MOLSON  
Director

## CANADIAN SALTFISH CORPORATION—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Sales .....	\$17,308,108	\$11,762,097
Less: Freight, insurance and sales adjustments .....	1,883,214	1,269,198
	15,424,894	10,492,899
Cost of sales .....		
Product costs .....	13,574,964	9,263,248
Transportation, storage and packages .....	1,223,486	809,652
Other buying costs .....	316,867	252,542
	15,115,317	10,325,442
Less: Deficiency payments from Fisheries Prices Support Board of Government of Canada (Note 7) .....	710,580	267,120
	14,404,737	10,058,322
Gross margin .....	1,020,157	434,577
Selling expenses .....	262,293	213,449
Administrative expenses .....	455,739	404,631
Other (Income) expense .....		
Interest expense —Long-term .....	100,859	97,583
—Current .....	534,746	271,774
Gain on foreign exchange .....	(208,142)	(31,092)
	427,463	338,265
Loss for the year before final payment to fisher- men and producers .....	125,338	521,768
Final payment to fishermen and producers (Note 3) .....		93,729
Loss for the year .....	\$ 125,338	\$ 615,497

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Retained earnings at beginning of year .....		
As previously reported .....	\$ 98,856	\$400,232
Less: Prior years' adjustments (Note 3) .....		
Additional payment to fishermen and producers .....	93,729	314,642
Employees' vacation pay and termination benefits .....	91,681	62,335
Transfer from appropriated earnings .....	(86,554)	
	98,856	376,977
As restated .....		23,255
Loss for year .....	125,338	615,497
	125,338	592,242
Appropriations returned to earnings .....	125,338	592,242
Retained earnings at end of year .....	\$	\$

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided .....		
Operations .....		
Loss for year .....	\$ (125,338)	\$
Less: Depreciation not requiring an outlay of funds .....	141,229	
	15,891	
Long-term receivables becoming current .....	19,263	
Disposal of fixed assets .....	13,569	339
Increase in long-term debt .....		629,500
	48,723	629,839
Funds applied .....		
Operations .....		
Loss for year .....		615,497
Less: Depreciation not requiring an outlay of funds .....		112,933
		502,564
Purchases of and deposits on fixed assets .....	99,090	342,429
Increase in long-term receivables .....		14,248
Long-term debt becoming current .....	162,500	162,500
	261,590	1,021,741
Decrease in working capital .....	212,867	391,902
Working capital beginning of year .....	815,169	1,207,071
Working capital end of year .....	\$ 602,302	\$ 815,169

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in March 1970, to improve the earnings of the primary producer of cured saltfish. The Corporation is an agency Crown Corporation of Canada and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed \$15 million.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the North Shore of Quebec and is required to buy all cured fish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation.

## 2. Significant accounting policies

## Fixed assets

Fixed assets are stated at cost. Depreciation is provided in the accounts on the straight line method using rates of 5%, 10% and 20% for building, equipment and furniture and fixtures, respectively. Leasehold improvements are amortized over the remaining term of the lease.

## Payments to fishermen and producers

The Corporation purchases fish at initial prices established by the Board of Directors and obtains processing services at negotiated rates. Final payments, if any, to fishermen and producers are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and are therefore charged to expense in the current year's Statement of Operations.

## CANADIAN SALTFISH CORPORATION—Continued

## Foreign currency translation

Accounts receivable and payable in foreign currency are translated to Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction.

## Deficiency payments

Deficiency payments from the Fisheries Prices Support Board of the Government of Canada are made to support the price paid by the Corporation for small codfish. Such payments are considered as recoveries of amounts paid to fishermen and are deducted from the Cost of Sales in the Statement of Operations in the year in which the processed fish is sold by the Corporation.

## 3. Changes in accounting policy

## (a) Final payments to fishermen and producers

During the year, the Corporation adopted the policy of charging final payments to fishermen and producers to operations in the year to which they relate. Previously, final payments were considered a distribution of profit in the following year and were charged directly to retained earnings. The change in policy has been applied retroactively and previous years' financial statements have been restated. As a result, the loss for the year ended March 31, 1976, increased by \$93,729 and retained earnings at that date decreased by a corresponding amount. For the year ended March 31, 1975, net income decreased by \$314,642 and retained earnings at that date decreased by a corresponding amount. The change in policy had no effect on current year's operations.

## (b) Employees' vacation pay and termination benefits

During the year, the Corporation adopted the policy of recording the liability for vacation pay and termination benefits accruing to its employees. Previously, amounts paid in respect of employees' vacations and termination benefits were expensed in the year of payment. The change in policy had the effect of increasing the loss for the year by \$21,691. The balance of retained earnings at March 31, 1976, has been restated to show a retroactive charge of \$91,681, representing the employees' vacation pay and termination benefit liability at that date. Of the \$91,681, \$29,346 is applicable to the year ended March 31, 1976, and has been charged to operations for that year. The remaining \$62,335 is applicable to years prior to April 1, 1975, and has been charged to retained earnings at that date. As a result of the retroactive application of these changes in accounting policy, the Board of Directors approved a retroactive reduction of the Reserve for General Contingencies at March 31, 1976, from the previously stated \$375,000 to a revised amount of \$288,446.

## 4. Fixed assets

The Corporation received \$42,340 from the Government of Canada towards the purchase cost of ice-making machinery under the cost-sharing programs available for the producers of fish products. The amount has been applied to reduce the carrying value of production equipment.

## 5. Fixed asset—Building

In March 1976, the Corporation entered into an agreement to purchase a building and equipment as at March 31, 1976, for \$300,000. The final legal documentation of the purchase was completed subsequent to March 31, 1977. The Corporation has treated this transaction as a purchase and has recorded in its accounts the asset and the related liability and ownership expenditures for the year ended March 31, 1977.

## 6. Loans from Canada

Loans from Canada which are used to finance current assets are interest bearing, and repayable within one year. Loans obtained to finance capital expenditures also bear interest and are subject to repayment in ten equal installments. Annual payments of \$162,500 are required in each of the next five years. Amounts due within one year are included in current liabilities. Interest rates range from 7 3/8% to 9%.

## 7. Deficiency payments

Deficiency payments from the Fisheries Prices Support Board of the Federal Government, in support of the price paid by the Corporation for small codfish, have been applied to reduce the cost of sales in the following amounts:

- \$152,880, received with respect to inventory on hand as at March 31, 1976, and sold during the year ended March 31, 1977; and
- \$557,700, approved by Order in Council on October 20, 1977 relating to goods produced and sold during the year ended March 31, 1977.

A further amount of \$300,600 approved by Order in Council on October 20, 1977 relating to inventories on hand as at March 31, 1977, is receivable at the time of sale and will be applied to reduce the cost of sales during the year ending March 31, 1978.

## 8. Comparative figures for 1975/76

Certain figures for 1976, presented for comparative purposes, have been restated to conform to the 1977 presentation.

## 9. Remuneration to Directors and Officers

Expenses included remuneration of Directors as Directors, \$11,145 and remuneration of Officers as Officers, \$145,300. The Corporation has seven Directors and six Officers; two Officers are also Directors.

## 10. Anti-Inflation Legislation

The Corporation is subject to, and has complied with, controls on compensation under the Anti-Inflation Program of the Government of Canada.

## 11. Remuneration to foreign agents

During the year, the Corporation paid \$16,966 to Representacoes Teixeira Ltda., Recife, its sales agent in Brazil, and \$4,007 to Mr. F. Silva, its sales agent in Portugal.

CANADIAN SALTFISH CORPORATION—*Concluded*

Ottawa, Ontario

August 4, 1977, except for Note 7  
as to which the date is October 20, 1977THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.  
MINISTER OF FISHERIES AND THE ENVIRONMENT  
OTTAWA, ONTARIO

I have examined the balance sheet of Canadian Saltfish Corporation as at March 31, 1977 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1977, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

The Corporation has engaged during the current year, and in prior years, in questionable trade practices that have included inflation of sales invoices and payment of rebates in accordance with customers' instructions. Our audit examination revealed that the Corporation artificially increased sales invoices relating to approximately \$8.0 million of the Corporation's net sales of \$15.4 million for the year ended March 31, 1977, and related rebates amounted to approximately \$400,000. In March 1977, management and the Board of Directors were informed that, in my opinion, these practices were inconsistent with the Government's policy and guidelines regarding the commercial practices of Crown Corporations announced in the House of Commons on December 16, 1976. Management has informed those customers affected that such practices are discontinued. The Board has adopted, and management has introduced, policies and practices that are intended to comply with the Government's policy and guidelines. I shall continue to monitor this matter.

J. J. MACDONELL  
*Auditor General of Canada*



## THE CANADIAN WHEAT BOARD

BALANCE SHEET AS AT JULY 31, 1976

EXHIBIT I

## ASSETS

Stocks of grain:		
Wheat stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	\$ 914,488,095	
Oats stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay, or Vancouver or Churchill	36,937,996	
Barley stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	137,806,250	
Designated barley stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver	2,199,906	
Bills of exchange not yet due plus accrued interest:		
Payable in sterling—converted at estimated realizable values	\$ 193,907,553	
Payable in Canadian funds	393,631,015	587,538,568
Accounts receivable:		
Sundry	30,141,845	
Prairie Grain Advance Payments Act	2,835,892	32,977,737
Grain trade memberships	1,066	
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	3,043,286	
Office furniture, equipment and automobiles at cost less depreciation	583,111	
Deferred and prepaid expenses	178,610	
	\$ 1,715,754,625	

## LIABILITIES

Liability to the Banks	\$ 800,617,918	
Liability to agents for grain purchased from producers but not yet delivered to the Board	563,652,329	
Advances received on agency wheat stocks	86,721,773	
Outstanding cheques:		
Balance of final payments		
—Wheat	\$ 649,755	
—Oats	42,949	
—Barley	138,699	831,403
Balance of adjustment payments		
—Wheat	122,437	
—Oats	843	
—Barley	12,140	135,420
Special Account—net balance of undistributed payment accounts		56,486
Accrued expenses and accounts payable		41,023,459
Provision for final payment expenses		5,819,577
Surpluses resulting from operations:		
1975-76 Pool Account		
—Wheat	103,503,923	
—Oats	13,619,012	
—Barley	44,401,502	
—Designated Barley	55,371,823	216,896,260

\$ 1,715,754,625

G. N. VOGEL  
Chief Commissioner

R. L. KRISTJANSON,  
Assistant Chief Commissioner

C. W. GIBBINGS  
Commissioner

J. L. LEIBFRIED  
Commissioner

F. M. HETLAND  
Commissioner

## THE CANADIAN WHEAT BOARD—Continued

1975-76 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS  
FOR THE PERIOD AUGUST 1, 1975 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1976

EXHIBIT II

	Bushels	Amount
Wheat acquired:		
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	520,463,159	\$ 1,924,807,368
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	1,956,204	7,436,290
Purchased from 1974-75 Pool Account—Wheat	75,880,513	306,881,057
	598,299,876	\$2,239,124,715
Wheat sold:		
Completed sales to July 31, 1976 basis in store Thunder Bay, Vancouver or Churchill		
Domestic	48,265,426	
Export sales	311,337,698	
Weight losses in transit and in drying	1,453,911	
	361,057,035	1,532,020,980
Wheat stocks—being wheat stocks on hand at July 31, 1976 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:		
Completed sales for the period from August 1, 1976 to October 31, 1976		
Domestic	17,842,140	
Export sales	112,642,943	
Sale to the 1976-77 Pool Account—Wheat	106,757,758	
	237,242,841	914,488,095
	598,299,876	2,446,509,075
Surplus on wheat transactions		207,384,360
Deduct: Operating costs:		
Carrying charges:		
Carrying charges on wheat stored in country elevators	\$ 29,654,588	
Storage on wheat stored in terminal elevators	13,644,455	
Net interest paid to agents on agency wheat stocks	3,313,352	
		46,612,395
Country elevator administrative charges		3,234,677
Bank interest, exchange and bank charges and net interest on other Board accounts		37,234,495
Demurrage		2,674,987
Net additional freight on wheat shipped from country stations to terminal positions		1,131,599
Handling and stop-off on wheat warehoused at interior terminals		78,750
Drying charges		3,291,569
Administrative and general expenses to October 31, 1976		9,621,965
		103,880,437
Surplus on operations of the Board on the 1975-76 Pool Account—Wheat, for the period from August 1, 1975 to October 31, 1976		\$ 103,503,923

THE CANADIAN WHEAT BOARD—Continued

1975-76 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS  
FOR THE PERIOD AUGUST 1, 1975 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1976

EXHIBIT III

	Bushels	Amount	
Oats acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver .....	29,075,637	\$ 33,247,823	
Purchased from 1974-75 Pool Account—Oats .....	10,258,122	19,283,577	
	39,333,759		\$52,531,400
Oats sold:			
Completed sales to July 31, 1976 basis in store Thunder Bay or Vancouver .....	17,527,542	32,063,402	
Weight losses in transit and in drying .....	23,159		
Oats stocks—being oats stocks on hand July 31, 1976 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:			
Completed sales for period August 1, 1976 to October 31, 1976 .....	12,549,016	21,388,128	
Sale to 1976-77 Pool Account—Oats .....	9,234,042	15,549,868	
	39,333,759		69,001,398
Surplus on oats transactions .....			16,469,998
Deduct: Operating costs:			
Carrying charges:			
Carrying charges on oats stored in country elevators .....	\$ 2,176,570		
Storage on oats stored in terminal elevators .....	(116,346)		
		2,060,224	
Country elevator administrative charges .....		181,052	
Interest and bank charges .....		(102,768)	
Net additional freight on oats shipped from country stations to terminal position .....		170,359	
Drying charges .....		39,480	
Administrative and general expenses to October 31, 1976 .....		502,639	
			2,850,986
Surplus on operations of the Board on the 1975-76 Pool Account—Oats for the period from August 1, 1975 to October 31, 1976 .....		\$	13,619,012

## THE CANADIAN WHEAT BOARD—Continued

1975-76 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS  
FOR THE PERIOD AUGUST 1, 1975 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1976

EXHIBIT IV

	Bushels		Amount	
Barley acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver .....	119,623,523		\$ 225,188,464	
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver .....	44,028		80,486	
Purchased from 1974-75 Pool Account—Barley .....	55,641,531	175,309,082	146,310,163	\$371,579,113
Barley sold:				
Completed sales to July 31, 1976 basis in store Thunder Bay, Vancouver or Churchill .....	117,914,615		292,328,626	
Weight losses in transit and in drying .....	320,812			
Barley stocks—being barley stocks on hand at July 31, 1976 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for period August 1, 1976 to October 31, 1976 .....	57,073,655	175,309,082	137,806,250	430,134,876
Surplus on barley transactions .....				58,555,763
Deduct: Operating costs:				
Carrying charges:				
Carrying charges on barley stored in country elevators .....			\$ 9,449,556	
Storage on barley stored in terminal elevators .....			147,404	
Country elevator administrative charges .....			9,596,960	
Interest and bank charges .....			747,647	
Demurrage .....			578,703	
Net additional freight on barley shipped from country stations to terminal positions .....			633,744	
Handling and stop-off on barley warehoused at interior terminals .....			(318,509)	
Drying charges .....			55,971	
Administrative and general expenses to October 31, 1976 .....			720,002	
			2,139,743	
				14,154,261
Surplus on operations of the Board on the 1975-76 Pool Account—Barley for the period from August 1, 1975 to October 31, 1976 .....				\$ 44,401,502

1975-76 POOL ACCOUNT—DESIGNATED BARLEY STATEMENT OF OPERATIONS  
FOR THE PERIOD FROM AUGUST 1, 1975 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1976

EXHIBIT V

	Bushels		Amount	
Designated barley acquired:				
Purchased from Producers at Board initial prices in store Thunder Bay or Vancouver .....	37,114,886		\$ 71,222,823	
Designated barley sold:				
Completed sales to July 31, 1976 basis in store Thunder Bay or Vancouver	36,354,432		\$ 121,379,559	
Designated barley stocks—being designated barley stocks on hand July 31, 1976 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for period August 1, 1976 to October 31, 1976 .....	760,454	37,114,886	2,199,906	123,579,465
Surplus on designated barley transactions .....				52,356,642
Deduct: Operating costs:				
Country elevator administrative charges .....			231,968	
Interest and bank charges .....			(3,911,035)	
Administrative and general expenses to October 31, 1976 .....			663,886	
				(3,015,181)
Surplus on operations of the Board on the 1975-76 Pool Account—Designated Barley for the period from August 1, 1975 to October 31, 1976 .....				\$ 55,371,823

## THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS  
FOR THE YEAR ENDED JULY 31, 1976

EXHIBIT VI

<b>Administrative and General Expenses:</b>		<b>Allocations to operations:</b>	
Salaries—Board members, officers and staff .....	\$ 6,840,214	1. Marketing of Producers' grain:	
Unemployment insurance, pension, group insurance, medical, and other employee benefits .....	750,494	1975-76 Pool Account—Wheat .....	\$ 5,562,352
Advisory committee—travelling expenses and per diem allow- ances .....	18,523	1975-76 Pool Account—Oats .....	310,740
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building—net of rentals received .....	797,805	1975-76 Pool Account—Barley .....	1,278,453
Telephones—exchange service and long distance calls .....	153,389	1975-76 Pool Account—Designated Barley .....	396,659
Telegrams, cables and telex expense .....	108,560	1974-75 Pool Account—Wheat .....	2,840,552
Postage .....	174,199	1974-75 Pool Account—Oats .....	131,643
Printing, stationery and supplies .....	360,278	1974-75 Pool Account—Barley .....	1,044,015
Annual report, mini report and "Grain Matters" etc. ....	82,075		\$11,564,414
Office expense .....	269,426	2. Distributing final payments to producers:	
Travelling and transfer of staff .....	296,635	(a) Wheat:	
Travelling expenses—inspectors .....	110,587	1974-75 Pool Account .....	93,973
Legal fees and court costs .....	16,011	1973-74 Pool Account .....	33,394
Audit fees .....	60,000	1972-73 Pool Account .....	5,300
Metric coordinator .....	30,000	1971-72 Pool Account .....	3,372
Tabulating equipment—rental and sundries .....	1,167,378	1970-71 Pool Account .....	2,013
Repair and upkeep of office machines and equipment .....	23,956	1969-70 Pool Account .....	1,601
Grain market publications and services .....	33,680		139,653
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute .....	287,393	(b) Coarse Grains:	
Bonds and insurance .....	12,312	1974-75 Pool Account—Oats .....	22,692
Market development .....	30,894	1974-75 Pool Account—Barley .....	42,253
Grain Exchange dues .....	8,600	1973-74 Pool Account—Oats .....	4,591
Depreciation on building, furniture, equipment and automobiles	215,731	1973-74 Pool Account—Barley .....	7,700
		1972-73 Pool Account—Oats .....	1,655
		1972-73 Pool Account—Barley .....	2,210
		1971-72 Pool Account—Oats .....	1,056
		1970-71 Pool Account—Oats .....	690
		1969-70 Pool Account—Oats .....	547
		1969-70 Pool Account—Barley .....	679
			84,073
		3. Allocation authorized by Order-in-Council P.C. 1975-1570 July 8, 1975 from Special Account — Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act .....	60,000
			\$11,848,140
	\$ 11,848,140		



## THE CANADIAN WHEAT BOARD—Concluded

## EXHIBIT VII

## AUDITORS' REPORT

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS  
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT  
AS AT JULY 31, 1976

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
1957-58 Crop Year .....	\$ 35,203,467	\$ 35,200,807	\$ 2,660
1958-59 Crop Year .....	34,369,653	34,366,638	3,015
1959-60 Crop Year .....	38,492,505	38,489,632	2,873
1960-61 Crop Year .....	63,912,550	63,904,187	8,363
1961-62 Crop Year .....	16,656,713	16,651,478	5,235
1962-63 Crop Year .....	29,251,526	29,245,574	5,952
1963-64 Crop Year .....	62,136,418	62,126,427	9,991
1964-65 Crop Year .....	32,961,844	32,955,345	6,499
1965-66 Crop Year .....	40,600,386	40,594,078	6,308
1966-67 Crop Year .....	36,668,270	36,661,709	6,561
1967-68 Crop Year .....	47,280,533	47,274,690	5,843
1968-69 Crop Year .....	151,852,319	151,682,780	169,539
1969-70 Crop Year .....	272,777,516	271,993,000	784,516
1970-71 Crop Year .....	91,105,890	91,042,879	63,011
1971-72 Crop Year .....	68,142,360	68,024,480	117,880
1972-73 Crop Year .....	20,754,104	20,681,993	72,111
1973-74 Crop Year .....	35,259,387	34,975,774	283,613
1974-75 Crop Year .....	46,635,399	45,284,010	1,351,389
1975-76 Crop Year .....	20,236,528	16,426,219	3,810,309
	<u>\$ 1,144,297,368</u>	<u>\$ 1,137,581,700</u>	
Balance to be refunded by Producers as at July 31, 1976 .....			6,715,668
Add:			
Bank interest to July 31, 1976 payable by the Government of Canada .....		43,426,338	
Less: Amount paid to July 31, 1976 .....		43,396,157	30,181
			6,745,849
Deduct:			
Balance of funds received to cover advance payments in default:			
Government of Canada .....		1,268,137	
Line Elevator Companies .....		140,904	
Interest received on default payments .....		2,500,916	3,909,957
Owing to The Canadian Wheat Board as at July 31, 1976 .....			\$ 2,835,892

## TO THE CANADIAN WHEAT BOARD:

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VI of The Annual Report of The Board for the crop year ended July 31, 1976. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements together with the explanatory comments thereon present fairly the financial position of The Board as at July 31, 1976 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, HASKINS &amp; SELLS

Winnipeg, Manitoba  
March 15, 1977.

## CAPE BRETON DEVELOPMENT CORPORATION

(Established by the Cape Breton Development Corporation Act)

## COAL DIVISION

## BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
<b>Current</b>			<b>Current</b>		
Cash .....	\$ 2,057,837	\$ 2,177,170	Government of Canada—Advances (Note 1 A) .....	\$ 10,000,000	\$ 17,000,000
Accounts receivable (Note 2) .....	10,941,898	14,586,969	Accounts payable—trade (Note 4) .....	8,286,327	8,055,226
Inventories, at the lower of cost and net realizable value .....			Accrued wages and vacation pay .....	6,752,108	5,297,608
Coal .....	9,426,382	9,907,085	Accrued charges .....	1,700,000	1,655,036
Operating materials and supplies .....	7,450,618	7,721,751	Employees' deductions .....	2,632,280	2,037,550
Prepaid expenses (Note 1 C) .....	259,383	2,958,496	Current portion of long term debt .....	1,464,267	
	30,136,118	37,351,471		30,834,982	34,045,420
<b>Fixed</b>			<b>Long term (Note 1 A)</b>		
Lingan Mine .....	36,678,810	32,632,817	Government of Canada		
Prince Mine .....	13,739,009	5,783,344	—Note payable .....	13,600,000	7,000,000
Machinery—Other mines (Note 1 B) .....	17,656,541	19,224,528	—Accrued interest .....	1,042,674	177,100
Coal preparation plant .....	35,771,049	24,799,505		14,642,674	7,177,100
Deveco railway .....	5,371,873	2,974,056	Less: Current portion .....	1,464,267	
Other plant and equipment (Note 1 B) .....	4,080,797	2,520,336		13,178,407	7,177,100
Other real estate .....	648,030	606,030			
	113,946,109	88,540,616	<b>EQUITY</b>		
Less: Realizations .....	256,310	208,593	Equity of Canada		
	113,689,799	88,332,023	Proprietor's equity account per statement attached (Note 1 A) .....	76,038,647	66,438,959
Accumulated depreciation (Note 1 B) .....	23,773,881	18,022,015			
	89,915,918	70,310,008			
	\$ 120,052,036	\$ 107,661,479		\$ 120,052,036	\$ 107,661,479

The notes to the financial statements are an integral part thereof.

On behalf of the Board:

G. R. MATHESON

Director

TERESA MACNEIL

Director

## CAPE BRETON DEVELOPMENT CORPORATION—Continued

## COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Significant Accounting Policies

## (a) Financing

During the year the Coal Division was financed by way of votes of The Parliament of Canada. Vote 31 is for operating purposes and Vote 25 for capital expenditures.

Repayable advances from Canada are as follows:

Current	1977	1976
Working capital advance .....	\$10,000,000	\$17,000,000
Long Term		
Note Payable (including accrued interest) .....	\$14,642,674	\$ 7,177,100
Less current portion .....	1,464,267	
	<u>\$13,178,407</u>	<u>\$ 7,177,100</u>

In 1975 the Corporation negotiated a term loan of \$13,600,000 from the Government of Canada to finance the development of the Prince Mine. During the current year, the Corporation drew down the remaining \$6,600,000 of this financing. This loan bears interest at the Government of Canada lending rates to Crown corporations and others established quarterly by the Department of Finance and for the period involved the rate varied between 8% and 9%. The loan, plus interest accrued to March 31, 1977, is repayable in ten equal annual installments commencing March 31, 1978. Interest accruing after March 31, 1977 will be payable annually.

## (b) Depreciation

The Corporation has provided depreciation on its fixed assets. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount. The provision for the year ended March 31, 1976 included an amount of \$1,108,091, representing the write down of fixed assets lost in the fire in No. 26 Colliery.

During the year the Corporation wrote off against accumulated depreciation an amount of \$3,182,689 representing original costs of machinery and other plant in respect of the Princess Mine. These assets had been fully depreciated.

## (c) Deferred Development Costs

These costs totalling \$1,912,458 consist of development costs incurred in No. 26 Colliery during the period when production was interrupted because of fire. They were amortized over a fourteen month period which ended March 31, 1977. The unamortized balance as at March 31, 1976 was \$1,632,000.

## 2. Accounts Receivable

	1977	1976
Government of Canada supplementary voted for mining losses and capital expenditures .....	\$ 4,340,000	\$ 9,017,000
Trade .....	6,553,643	5,537,661
Employees (current) .....	48,255	32,308
	<u>\$10,941,898</u>	<u>\$14,586,969</u>

## 3. Commitments

(a) Commitments on capital projects as at March 31, 1977 amount to approximately \$2,500,000.

(b) The Corporation has sold 224,000 tons of coal which has been banked pending delivery. Management is satisfied that sufficient coal has been set aside to cover these deliveries.

## 4. Contingent Liabilities and Claims

There are pending against the Corporation a number of possible claims. The two largest claims are (a) a claim of approximately \$2,600,000 under the provisions for a charter for shipping coal in respect of reduction in cargoes shipped in the years 1969 to 1972 inclusive. On November 13, 1975, an action against the Corporation by Upper Lakes Shipping Limited was commenced in the Supreme Court of Nova Scotia which the Corporation is defending in grounds of both liability and quantum of damage; and (b) a claim of approximately \$1,000,000 jointly against the Corporation and two other parties for damages and other costs related to an explosion aboard a vessel carrying a shipment of coal supplied by the Cape Breton Development Corporation. As at March 31, 1977 no trial date had been set to hear this action. The Corporation admits no liability in respect to this claim.

The total of provisions as at March 31, 1977, for all outstanding claims made in current and prior years amounts to \$1,700,000 which management estimates to be fully adequate.

## 5. Pensions

An actuarial valuation of the Cape Breton Development Corporation Non-Contributory Pension Plan as at December 31, 1976 indicated an unfunded actuarial liability of \$41,565,167 and in addition an experience deficiency of \$14,255,633. No provision for these liabilities has been included in the accounts as of March 31, 1977. The former amount is required to be liquidated by 1992 and the latter amount by 1981. The minimum annual amount required, including pension payments, will be \$7,946,000 from 1977 to 1981 and thereafter would decrease to \$4,500,000 annually. Current pension payments approximate \$4,000,000 and the balance will be funded by the Corporation prior to December 31 in each year.

In addition, for the contributory pension plan instituted April 1, 1974, the recommended funding payment for the year has been deposited with the trustee.

## 6. Remuneration of Directors and Senior Officers

The Corporation had seven directors, whose aggregate remuneration for the year was \$20,967 (1976—\$22,933). The Corporation had seven officers whose aggregate remuneration for the year as officers was \$299,425 (1976—\$273,533). The president is the only officer who is also a director.

7. The Corporation is subject to the Parliament of Canada's Anti-Inflation Legislation, which became effective October 14, 1975. This legislation limits increases in prices, profits, compensation payments and dividends. Management is of the opinion that the Corporation is complying with the requirements of the legislation.

## CAPE BRETON DEVELOPMENT CORPORATION—Continued

STATEMENT OF PROPRIETOR'S EQUITY  
AS AT MARCH 31, 1977

	1977	1976
Balance at beginning of year .....	\$66,438,959	\$53,455,880
Add: Payments by Canada in respect of mining losses—Vote 31 (Note 1 A) .....	25,540,000	13,941,000
Payments by Canada in respect of special payment of early pre-retirement leave employees—Vote 31 (Note 1 A) .....	800,000	
Payments by Canada in respect of capital expenditures—Vote 25 (Note 1 A) .....	20,500,000	20,777,000
	113,278,959	88,173,880
Deduct: Mining losses .....	28,305,756	13,995,909
Depreciation of fixed assets (Note 1 B) .....	8,934,556	7,739,012
	37,240,312	21,734,921
Balance at end of year .....	\$76,038,647	\$66,438,959

The notes to the financial statements are an integral part thereof.

STATEMENT OF OPERATING RESULTS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Colliery operating loss (statement attached) .....	\$18,179,654	\$ 6,858,530
Devo Railway operating income (statement attached) .....	1,841,049	2,141,098
	16,338,605	4,717,432
Other income .....	(837,002)	(441,554)
Other expenses .....		
Depreciation (Note 1 B) .....	8,934,556	7,739,012
Pre-retirement leave .....	6,153,221	6,141,423
Pensions (Note 5) .....	5,084,932	3,378,608
Additional provision for claims (Note 4) .....	1,566,000	200,000
	21,738,709	17,459,043
Operating loss for the period .....	37,240,312	21,734,921
Deduct: Depreciation not deductible in determining mining losses (Note 1 B) .....	8,934,556	7,739,012
Net mining loss for the year .....	\$28,305,756	\$13,995,909

The notes to the financial statements are an integral part thereof.

STATEMENT OF DEVCO RAILWAY OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Income .....	\$ 9,574,689	\$ 8,484,258
Costs .....		
Maintenance of way .....	1,044,366	975,355
Maintenance of equipment .....	1,826,322	1,843,937
Transportation .....	2,703,516	2,389,403
Traffic and general .....	2,159,436	1,134,465
	7,733,640	6,343,160
Operating income .....	\$ 1,841,049	\$ 2,141,098

The notes to the financial statements are an integral part thereof.

STATEMENT OF COLLIERY OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Coal sales (Note 3 B) .....	\$64,322,638	\$53,244,554
Deduct:		
Delivery and distribution expense .....	11,377,216	6,992,931
Net sales .....	\$2,945,422	\$4,251,623
Cost of sales .....		
Labour .....	26,218,772	20,765,245
Labour surcharges .....	7,228,077	5,896,049
Repairs (including labour) .....	8,857,146	7,417,591
Materials and supplies .....	7,701,965	5,230,337
Administration (including salaries) .....	5,595,534	5,356,492
Power .....	1,735,989	1,809,392
Coal preparation (including labour) .....	6,345,232	3,857,602
Banking and lifting .....	1,414,313	1,152,693
Strip mining .....	386,033	2,283,598
Other expenses .....	3,529,312	3,910,885
Amortization of development costs (Note 1 C) .....	1,632,000	(1,632,000)
	70,644,373	56,047,884
Deduct:		
Increase (decrease) in coal inventory .....	(480,703)	2,937,731
Cost of sales .....	71,125,076	53,110,153
Colliery operating loss .....	\$18,179,654	\$ 6,858,530

The notes to the financial statements are an integral part thereof.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Source of funds .....		
Payments by Canada in respect of mining losses—Vote 31 (Note 1 A) .....	\$25,540,000	\$ 13,941,000
Payments by Canada in respect of special payments to early pre-retirement leave employees—Vote 31 (Note 1 A) .....	800,000	
Payments by Canada in respect of capital expenditures—Vote 25 (Note 1 A) .....	20,500,000	20,777,000
Loan from Canada in respect of capital expenditures at Prince Mine (Note 1 A) ..	7,465,574	7,177,100
Proceeds on disposal of land .....	47,716	37,209
	\$4,353,290	41,932,309
Application of funds .....		
Net mining loss .....	28,305,756	13,995,909
Expenditure on fixed assets .....	28,588,182	27,386,291
Reclassification of current portion of loan from Canada .....	1,464,267	
	\$8,358,205	41,382,200
Net increase (decrease) in working capital .....	(\$4,004,915)	\$ 550,109

The notes to the financial statements are an integral part thereof.

## CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION  
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Cash .....	\$ 4,354,701	\$ 4,528,985	Accounts payable .....	\$ 814,956	\$ 1,536,940
Accounts and interest receivable .....	413,376	595,477	Minority interest .....	7,709	13,692
Receivable from Province of Nova Scotia .....	88,656	71,531	EQUITY		
DREE grant receivable (subsidiary) .....	19,703	133,759	Consolidated equity per statement attached		
Inventories, at lower of cost and net realizable value .....	1,138,769	1,363,226	(Note 1 A) .....	19,572,821	20,914,669
Prepaid expense .....	220,017	43,350			
Share subscriptions receivable .....		10,000			
	<u>6,235,222</u>	<u>6,746,328</u>			
Loans and investments					
Loans .....	2,336,259	5,134,711			
Investments .....	134,045	120,145			
Advances to subsidiary .....	270,000	172,000			
	<u>2,740,304</u>	<u>5,426,856</u>			
Fixed assets (Note 1 C)					
Rental buildings and equipment .....	5,330,128	5,325,318			
Land .....	265,239	148,625			
Tourist facilities .....	5,352,695	4,027,673			
Primary industry facilities .....	1,992,594	1,600,283			
Secondary industry facilities .....	1,031,046	683,506			
	<u>13,971,702</u>	<u>11,785,405</u>			
Less: Accumulated depreciation .....	<u>2,727,229</u>	<u>1,749,044</u>			
	<u>11,244,473</u>	<u>10,036,361</u>			
Other					
DREE Grant receivable (subsidiary) .....	38,366	33,440			
Deferred charge—Tourist railway .....	63,012	74,098			
—Design and development costs ..	74,109	148,218			
	<u>175,487</u>	<u>255,756</u>			
	<u>\$20,395,486</u>	<u>\$22,465,301</u>			
			Guarantees (Note 4)	<u>\$20,395,486</u>	<u>\$22,465,301</u>

The notes to the financial statements are an integral part thereof.

On behalf of the Board:

G. R. MATHESON  
DirectorTERESA MACNEIL  
Director



## CAPE BRETON DEVELOPMENT CORPORATION—Continued

## INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. Significant Accounting Policies

## (a) Financing

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted \$4,785,000 for this purpose during the fiscal year ended March 31, 1977.

## (b) Basis of Consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries except Mountain View Milling Limited as explained below. The subsidiaries consolidated are as follows:

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate).....	100%	December 31
Cape Breton Marine Farming Limited (Formerly Cape Breton Primary Production Limited).....	100%	March 31
Cape Breton Lamb Limited (Livestock Breeding).....	96.2%	March 31
Whale Cove Summer Village Limited (Tourist Accommodations).....	62.5%	March 31
Cabotcraft Industries Limited (Boat Fabrication).....	60%	October 31

Two of the subsidiaries have fiscal periods ending prior to March 31. These companies have been included in the consolidated statements for their respective fiscal years ending October 31, 1976, and December 31, 1976.

In addition to its ownership of 62.5% of the common shares of Whale Cove Summer Village Limited, the Corporation owns all of the 2,400 non-voting redeemable preference shares (\$100 par each).

As the financial statements of Cabotcraft Industries Limited and Cape Breton Lamb Limited showed deficit equity positions as at October 31, 1976 and March 31, 1977 respectively, and the minority interests in losses to date had been absorbed against the total of the minority invested capital, the losses of these companies for the respective years are included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet for these subsidiaries.

The corporation holds a 53.3% interest in Mountain View Milling Limited. Advances and equity investment in this subsidiary totalling \$34,000 are included under loans and investments in the Balance Sheet. This company has not yet begun operations or established a fiscal year end and in the circumstances could not be consolidated.

## (c) Fixed Assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years
Livestock	5 to 7 years

## 2. Cabotcraft Industries Limited and Cape Breton Lamb Limited

In their report on the financial statements of the above companies, the auditors included a qualification stating that the financial statements were prepared on the assumption that the companies can continue to operate as going concerns, which assumption depends on the continued financial support of Cape Breton Development Corporation.

## 3. Commitments

As at March 31, 1977, the Industrial Development Division of the Corporation was committed to expenditures and loans totalling approximately \$2,100,000 over and above the amounts included in the financial statements at that date.

## 4. Guarantees

(a) During the 1976 fiscal year the Corporation guaranteed the repayment by Sydney Steel Corporation of that company's \$70,000,000—11½% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to \$68,950,000.

The Corporation made the guarantee for and on behalf of Her Majesty the Queen in right of Canada and has obtained opinions from its solicitors and from the solicitors for the lenders that any amounts required to be paid by terms of the Guarantees are payable pursuant to Appropriation Act No. 4, 1974 and Section 22 of the Financial Administration Act which provides that such amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of the funds of Cape Breton Development Corporation.

(b) The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to \$30,000,000. The balance of advances has since been reduced to \$22,500,000.

## 5. Remuneration of Directors and Senior Officers

The Corporation had seven directors, whose aggregate remuneration for the year as directors was \$20,967 (1976—\$22,933). The Corporation had seven officers whose aggregate remuneration for the year as officers was \$299,425 (1976—\$273,533). The president is the only officer who is also a director.

## 6. The Corporation and its subsidiaries are subject to the Parliament of Canada's Anti-Inflation Legislation, which became effective October 14, 1975. This legislation limits increases in prices, profits, compensation payments and dividends. Management is of the opinion that the Corporation is complying with the requirements of the legislation.

CONSOLIDATED STATEMENT OF EQUITY  
AS AT MARCH 31, 1977

	1977	1976
Consolidated equity at beginning of year .....	\$20,914,669	\$20,701,690
Payments during year from Canada (Note 1A) ..	4,785,000	5,096,000
	25,699,669	25,797,690
<i>Deduct:</i>		
Net consolidated operating expenses .....	6,126,848	4,883,021
Consolidated equity at end of year .....	\$19,572,821	\$20,914,669

The notes to the financial statements are an integral part thereof.

## CAPE BRETON DEVELOPMENT CORPORATION—Continued

CONSOLIDATED OPERATING STATEMENT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Development and operating expenses		
Industrial operations and assistance .....	\$ 3,492,183	\$ 2,899,412
Tourist operations and grants .....	950,999	813,387
Marine farming operations .....	1,113,764	435,765
Sheep farming operations .....	519,175	283,812
Other primary production .....	337,749	371,796
Real estate operating costs .....	465,651	375,054
Grants for municipal and community planning and projects .....	261,379	83,600
Scholarships and apprentice programmes .....	219,718	664,946
	<u>7,360,618</u>	<u>5,927,772</u>
Administration expenses		
Salaries .....	751,291	669,206
Professional fees .....	21,245	52,907
Travelling expenses .....	52,966	61,726
Office and miscellaneous expenses .....	216,504	221,268
Administration and selling .....	157,560	240,892
	<u>1,199,566</u>	<u>1,245,999</u>
Depreciation and amortization .....	1,098,124	711,288
Provision for unrecoverable loans and receivables .....	429,205	60,000
	<u>1,527,329</u>	<u>771,288</u>
Total operating expenses for the year .....	<u>10,087,513</u>	<u>7,945,059</u>
Revenue		
Interest .....	620,641	692,326
Industrial operations .....	2,028,825	1,438,977
Tourist operations .....	265,132	108,619
Marine farming operations .....	199,939	103,310
Sheep farming operations .....	107,613	65,862
Real estate rentals .....	730,632	740,961
	<u>3,952,782</u>	<u>3,150,055</u>
Net operating expenses for the year .....	<u>6,134,731</u>	<u>4,795,004</u>
Adjustment for items previously capitalized .....		89,325
	<u>6,134,731</u>	<u>4,884,329</u>
Deduct: Minority interest (Note 1B) .....	7,883	1,308
Net consolidated operating expenses .....	<u>\$ 6,126,848</u>	<u>\$ 4,883,021</u>

The notes to the financial statements are an integral part thereof.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL  
POSITION FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Source of funds		
Payment from Canada (Note 1A) .....	\$ 4,785,000	\$ 5,096,000
Repayment and reduction of loans .....	2,782,586	652,962
Minority interest .....		13,692
Decrease in investments in and advances to sub- sidiary .....		122,855
Items not requiring an outlay of funds		
— Depreciation and amortization .....	1,098,124	711,288
— Provision for doubtful loans .....	411,284	47,639
— Reclassification of deferred charges to pre- paid expenses .....	11,086	9,753
— Loss on sale of fixed assets .....	482	
— Proceeds on sale of fixed assets .....	6,860	88,602
— Fixed assets charged to operations .....		109,135
	<u>9,095,422</u>	<u>6,851,926</u>
Application of funds		
Loans .....	395,418	612,399
Fixed assets		
— Rental buildings and equipment .....	4,810	
— Land .....	116,614	
— Tourist facilities .....	1,327,204	1,312,222
— Primary industry facilities .....	415,087	544,023
— Secondary industry facilities .....	375,754	388,549
Increase in investment in and advance to subsidi- ary .....	111,900	
Deferred charges .....		29,371
Reclassification of grant receivable to long term asset .....		33,440
Reduction in minority interest .....	5,983	
Increase in DREE grant receivable .....	4,926	
Consolidated operating expenses (Net of income)	<u>6,126,848</u>	<u>4,853,288</u>
	<u>8,884,544</u>	<u>7,773,292</u>
Net increase (decrease) in working capital .....	<u>\$ 210,878</u>	<u>(\$921,366)</u>

The notes to the financial statements are an integral part thereof.

**CAPE BRETON DEVELOPMENT CORPORATION—Concluded****AUDITORS' REPORT**

TO THE HONORABLE  
THE MINISTER OF REGIONAL ECONOMIC EXPANSION  
OTTAWA, ONTARIO

We have examined the balance sheet and statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1977, and the related operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. With respect to those subsidiaries of which we are not the auditors, we have carried out such inquiries and examinations as we considered necessary in order to accept for purposes of consolidation the reports of other auditors. As required by the provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and the Industrial Development Division are being presented separately.

In our opinion, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1977, and the results of their operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO  
*Chartered Accountants*

Sydney, Nova Scotia  
May 13, 1977

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## CENTRAL MORTGAGE AND HOUSING CORPORATION

## BALANCE SHEET

(in thousands of dollars)

## STATEMENT I

ASSETS	Dec. 31, 1976	Dec. 31, 1975	LIABILITIES	Dec. 31, 1976	Dec. 31, 1975
Investments			Borrowings from the Government of Canada .....	\$ 9,109,282	\$ 8,178,499
Loans .....	\$ 8,353,824	\$ 7,558,126	Cheques issued in excess of funds on deposit .....	1,873	
Investments under Federal-Provincial Agree- ments .....	598,689	492,453	Accounts Payable and Accrued Liabilities Due to the Receiver General:		
Real Estate (Note 2) at cost, less accumulated depreciation (1976—\$34,410; 1975—\$31,824) .....	161,927	125,785	Income Tax .....	29	3,943
Agreements for Sale and Mortgages arising from sales of real estate, including accrued interest ..	39,412	43,681	Excess in Reserve Fund .....	1,008	8,083
	9,153,852	8,220,045	Other .....	32,327	26,583
Cash .....		3,575	Deposits, Contractors' Holdbacks and Deferred Income .....	6,109	6,499
Accounts Receivable:			Deferred Profits on sales of real estate .....	10,874	12,086
Due from the Minister .....	16,193	21,118		9,161,502	8,235,688
Other .....	834	682			
Other Assets .....	12,184	12,804	Capital		
Business Premises, Office Furniture and Equip- ment at cost, less accumulated depreciation (1976—\$8,727; 1975—\$7,697) .....	8,439	7,464	Authorized and fully paid by the Government of Canada .....	25,000	25,000
	\$ 9,191,502	\$ 8,265,688	Reserve Fund .....	5,000	5,000
Assets of the Insurance and Guarantee Funds Statement V .....	\$ 535,498	\$ 472,214		30,000	30,000
				\$ 9,191,502	\$ 8,265,688
			Insurance and Guarantee Funds Statement V .....	\$ 535,498	\$ 472,214

RAYMOND V. HESSION

President

PETER SCOTT CROMBIE, C.A.

Chief Accountant

## RESERVE FUND

(in thousands of dollars)

## STATEMENT II

	Year ended Dec. 31, 1976	Year ended Dec. 31, 1975
Balance, beginning of year .....	\$ 5,000	\$ 5,000
Add: Net income for the year—Statement III	7,098	7,700
Profits realized on sales of assets acquired without cost from the Gov- ernment of Canada .....	615	1,244
	7,713	8,944
Deduct: Employees' termination benefits attributable to prior years service (Note 4) ..	6,705	
Income tax reassessments for prior years .....		861
Excess over statutory limitation transferred to the credit of the Receiver General .....	1,008	8,083
	7,713	8,944
Balance, end of year .....	\$ 5,000	\$ 5,000

## CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

## STATEMENT OF OPERATIONS

(in thousands of dollars)

## STATEMENT III

	Year ended December 31, 1976		Year ended December 31, 1975	
	Direct Financing Operations	Grants, contributions and subsidies charged to the Minister	Direct Financing Operations	Grants, contributions and subsidies charged to the Minister
Loans				
Interest earned .....	\$ 588,670		\$ 510,783	
Recovery of interest loss from lending at negative margin.....	11,403	\$ 11,403	8,284	\$ 8,284
Application fees on mortgage loans .....	5,173		4,269	
	605,246		523,336	
Interest charged by the Government of Canada .....	548,740		469,438	
		\$56,506		\$53,898
Forgiveness of loans .....				
Federal-Provincial Agreements .....		99,846		53,038
Interest earned .....	37,108		27,782	
Recovery of interest loss from lending at negative margin.....	201	201	165	165
	37,309		27,947	
Interest charged by the Government of Canada .....	35,322	1,987	26,436	1,511
Corporation's share of net losses arising from agreements .....		20,762		19,352
Agreements for sale and mortgages				
Interest earned .....	2,866		3,027	
Interest charged by the Government of Canada .....	610	2,256	665	2,362
Real Estate				
Operating loss .....		11,944		8,668
Gain on disposal of real estate .....	1,539		1,636	
Other Income .....	3,191	268	1,995	118
Grants, direct subsidies and research .....		159,238		136,681
Margin on Financing Operations .....				61,402
Administration Expenses .....	74,381		64,825	
Recoveries—Fees earned for services .....	(3,470)		(3,591)	
Charged to the Minister .....	(19,635)	19,635	(14,924)	14,924
Total Charged to the Minister .....		\$ 323,297		\$241,230
Income before Income Taxes .....	14,203		15,092	
Income Taxes .....	7,105		7,392	
Net Income Transferred to Reserve Fund .....	\$ 7,098		\$ 7,700	



## CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

## STATEMENT OF FINANCIAL ACTIVITIES

(in thousands of dollars)

## STATEMENT IV

	Year ended December 31, 1976		Year ended December 31, 1975	
	Direct Financing Operations	Grants, contribu- tions and subsidies charged to the Minister	Direct Financing Operations	Grants, contribu- tions and subsidies charged to the Minister
Financial resources provided				
Operations:				
Interest earned	\$ 631,393		\$ 543,217	
Cash recovered from the Minister		\$ 328,222		\$ 231,451
Other revenues	10,624		9,866	
Increase in accrued interest on borrowings	10,131		8,042	
Decrease in operating assets	4,043			
Increase in operating liabilities and deferred income			6,085	
	656,191	328,222	567,210	231,451
Borrowings from the Government of Canada	1,235,500		1,203,000	
Loan repayments	382,698		330,855	
Net decrease in Agreements for Sale and Mortgages	4,269		4,195	
Profits realized on sales of assets acquired without cost from the Government of Canada	615		1,244	
Received from the Minister on prior years disbursements	8,784	(8,784)		
	<u>\$ 2,288,057</u>	<u>\$ 319,438</u>	<u>\$ 2,106,504</u>	<u>\$ 231,451</u>
Financial resources applied				
Operations:				
Interest expense	\$ 573,068		\$ 488,090	
Expenditures made on behalf of the Minister excluding depreciation		\$ 319,438		\$ 238,243
Increase in accrued interest on loans	35,417		23,689	
Decrease in operating liabilities and deferred income	4,974			
Administrative expenses excluding depreciation	60,419		49,000	
Income taxes	7,105		8,253	
Increase in operating assets			8,669	
Excess reserve fund transferred to Receiver General	1,008		8,083	
	681,991	319,438	585,784	238,243
Repayment of borrowings from the Government of Canada	314,843		260,304	
New loan advances	1,142,980		1,106,703	
Real estate acquisitions (net)	40,001		42,304	
Increase in investments under Federal-Provincial agreements	106,237		102,343	
Business premises, office furniture and equipment	2,005		2,274	
Disbursements for the Minister not yet received in cash			6,792	(6,792)
	<u>\$ 2,288,057</u>	<u>\$ 319,438</u>	<u>\$ 2,106,504</u>	<u>\$ 231,451</u>

ASSETS	Dec. 31, 1976	Dec. 31, 1975	CONTINUITY OF FUNDS	Year Ended Dec. 31, 1976	Year Ended Dec. 31, 1975
<b>Mortgage Insurance Fund</b>					
Cash .....	\$ 5	\$ 1,510			
Due from Central Mortgage and Housing Corporation .....					
2,224 .....	2,224	2,666	Fees .....	\$ 35,376	\$ 26,610
Securities, at amortized cost .....	377,895	316,750	Income from securities .....	25,991	20,891
Mortgages .....	98,281	96,277	Income from mortgages .....	8,097	7,700
Real Estate .....	43,443	42,083	Real estate acquired on claims .....	12,899	16,297
			Provision for revaluation of real estate .....	(1,977)	(6,902)
				80,386	64,602
	1976	1975	Less: Net loss on operation and disposal of real estate ..	2,005	1,195
Insurance in force ....	\$ 15,130,000	\$ 13,864,000	Administrative expenses .....	2,749	2,771
Claims in process .....				75,632	60,636
for payment .....	\$ 8,728	\$ 7,972	Claims paid and legal expenses .....	13,070	16,944
			Increase in fund .....	62,562	43,692
			Balance, beginning of year .....	459,286	415,594
			Balance, end of year .....	\$ 521,848	\$ 459,286
<b>Home Improvement Loan Insurance Fund</b>					
Cash .....	\$ 6	\$ 5	Fees .....	\$ 101	\$ 159
Due (to) from Central Mortgage and Housing Corporation .....			Income from securities .....	326	288
(24) .....	(24)	14	Income from mortgages .....	9	9
Securities, at amortized cost .....	4,734	4,450	Recoveries on claims paid .....	192	183
Mortgages .....	102	116		628	639
			Less: Administrative expenses .....	173	142
	1976	1975		455	497
Insurance in force ....	\$ 25,500	\$ 25,245	Claims paid and legal expenses .....	222	290
Claims in process .....			Increase in fund .....	233	207
for payment .....	\$ 22	\$ 28	Balance, beginning of year .....	4,585	4,378
			Balance, end of year .....	\$ 4,818	\$ 4,585
			Premiums .....	\$ (6)	\$ (6)
<b>Rental Guarantee Fund</b>					
Cash .....	\$ 2	\$ 4	Income from securities .....	333	287
Due from Central Mortgage and Housing Corporation .....			Net profit on operation of real estate .....	223	156
16 .....	16	32		556	437
Securities, at amortized cost .....	5,812	5,305	Less: Administrative expenses .....	67	84
Real estate .....	3,002	3,002		489	353
	1976	1975	Balance, beginning of year .....	8,343	7,990
Current Annual Rentals guaranteed .....	\$	\$	Balance, end of year .....	\$ 8,832	\$ 8,343
			Total Insurance and Guarantee Funds .....	\$ 535,498	\$ 472,214
Total Assets .....	\$ 535,498	\$ 472,214			

## CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1976

## 1. Significant Accounting Policies

Central Mortgage and Housing Corporation was constituted as a Crown Corporation by an act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, and the Central Mortgage and Housing Corporation Act.

The Corporation's principal objective is that all Canadians have access to adequate housing at a price they can afford within a suitable community environment. In meeting this objective the Corporation's activities and programs fall into two general categories:

- (a) Financing housing directly through the making of mortgage loans under specified conditions at interest rates set by statute normally below market rates (which are generally higher than the rates it pays on funds borrowed from the Government of Canada), and indirectly by guaranteeing loans made by others.
- (b) As agent for the Minister of State for Urban Affairs, making payments needed to implement government housing policy. These include grants, debt forgiveness, losses on real estate, losses under Federal-Provincial agreements, research and development and specified administrative expenses. These payments are charged to the Minister as incurred.

The principal accounting policies followed are:

## (a) Revenue Recognition

Interest income is accounted for on the accrual basis. Recoveries from the Minister are recorded when expenditures are made on his behalf.

## (b) Loans

Loans are capitalized as the cash is advanced. Costs incurred in connection with making loans are included in administrative expenses. No provisions are made for possible losses on loans since losses on insured loans are recoverable from the Mortgage Insurance Fund, while property acquired upon default on uninsured loans is transferred to Real Estate for subsequent disposal.

## (c) Real Estate

Real Estate is recorded at cost. Property acquired upon default of loans is recorded at the unpaid loan balance plus interest accrued to the date of default, together with any acquisition expenditures incurred and modernization and improvement costs. Both the net operating costs prior to disposal and net losses resulting from the disposal of properties acquired upon default of loans are recoverable from the Minister.

Profits on the sale of Corporation funded real estate or real estate acquired without cost, to the extent that financing is provided for the transaction, are deferred and income recognized as repayments are received.

## (d) Depreciation

Depreciation on Real Estate is recorded on a straight line basis. Rates are set in terms of the loan repayment originally negotiated, usually 40 or 50 years.

Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis at the following fixed annual rates:

Masonry buildings	5%
Frame buildings	10%
Furniture, fixtures and equipment	20%
Automotive equipment	30%

## (e) Federal-Provincial Agreements

The investments recorded under Federal-Provincial Agreements include only costs to the Corporation and do not reflect amounts contributed by other parties. The Corporation's share of losses under these agreements is charged to the Minister.

## (f) Income Taxes and Reserve Balance

The Corporation is required to pay taxes on its income. These taxes are recorded on a taxes payable basis which is not significantly different from the result on the tax allocation basis. Income or loss after taxes is transferred to the Reserve Fund which is limited by statute to \$5 million. Any excess over this amount is paid to the Receiver General.

## (g) Insurance and Guarantee Funds

Real estate acquired on claims against the Mortgage Insurance Fund is carried in the accounts at the amount of the claim or the estimated realizable value whichever is lower. Real Estate acquired by the Rental Guarantee Fund is carried at cost. No depreciation is recorded on Real Estate owned by either fund.

## 2. Real Estate

The estimated amount of possible losses from the future disposal of real estate acquired as a result of default on loans is \$9 million.

This amount represents the difference between the book value of all properties held and their market value at December 31, 1976 as estimated by the Corporation.

## 3. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada to finance investments in loans, Federal-Provincial Agreements, real estate and agreements for sale and mortgages arising from sale of real estate. These loans bear interest of varying rates and are repayable over periods not in excess of 50 years.

Total borrowings approved by Parliament as at December 31, 1976 amounted to \$9,114 million (1975—\$8,184 million).

## 4. Employees' Termination Benefits

Employees with more than 10 years service with the Corporation are entitled, upon retirement or separation, to certain termination benefits. The Corporation changed its policy of accounting for these benefits, effective January 1, 1976, so that such benefits are recorded on an accrual basis rather than a cash basis. The cumulative amount of such benefits applicable to the years prior to 1976 is \$6.7 million and has been charged to the Reserve Fund. This change had the effect of increasing net income for the year by \$156,000.

## 5. Loan and Investment Commitments Outstanding

At year end the Corporation had outstanding commitments to make loans and investments under Federal-Provincial Agreements approximating \$2,107 million.

## 6. Anti-Inflation Legislation

The Corporation is subject to and has complied with the provisions of the Anti-Inflation Act as it applies to the restraint on compensation.

## 7. Comparative Figures

Certain of the 1975 comparative figures have been reclassified to conform with the presentation adopted in 1976.

## 8. Other Information

	1976	1975
	(in thousands of dollars)	
Expenses include:		
Depreciation	\$ 4,918	\$ 3,896
Remuneration of 9 Directors	5	4
Remuneration of 5 Officers (4 in 1975) (Two Officers are Directors)	213	176

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

## AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER  
OF STATE FOR URBAN AFFAIRS

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1976 and the statements of operations, reserve fund, financial activities and insurance and guarantee funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1976 and the results of its operations for the year then ended in accordance with generally accepted accounting principles which, except for the change in accounting for employees' termination benefits as referred to in Note 4 to the financial statements, have been applied on a basis consistent with that of the preceding year.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

JACQUES PARÉ, C.A.  
*of the firm Raymond, Chabot, Martin, Paré & Associés*

PATRICK A. RYAN, C.A.  
*of the firm Thorne Riddell & Co.*

Ottawa, February 8, 1977

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**CROWN ASSETS DISPOSAL CORPORATION***(Established by the Surplus Crown Assets Act)***BALANCE SHEET AS AT MARCH 31, 1977**

ASSETS	1977	1976	LIABILITIES	1977	1976
<b>GENERAL ACCOUNT</b>					
Current			Current		
Cash .....	\$	\$ 1,824	Bank indebtedness .....	\$ 9,373	\$
Bank term deposits .....	400,000		Accounts payable and accrued liabilities .....	88,528	99,199
Deposit with Receiver General for Canada .....		50,000	Due to Government of Canada .....	300,000	
Miscellaneous receivables .....	5,253	13,840	Total current liabilities .....	397,901	99,199
Prepaid expenses .....	2,682	36,007	Provision for employee termination benefits		
Due from Agency Account .....	230,668	94,631	(Note 3) .....	129,398	123,400
				527,299	222,599
			<b>EQUITY OF CANADA</b>		
			Retained earnings (Deficit) .....	111,304	(26,297)
	<u>\$ 638,603</u>	<u>\$ 196,302</u>		<u>\$ 638,603</u>	<u>\$ 196,302</u>
ASSETS	1977	1976	LIABILITIES	1977	1976
<b>AGENCY ACCOUNT</b>					
Current			Current		
Cash .....	\$	\$ 320,347	Bank indebtedness .....	\$ 368,411	\$
Bank term deposits .....	1,750,000	700,000	Accounts payable and accrued liabilities .....	35,002	9,954
Deposit with Receiver General for Canada .....	500,000	500,000	Advance payments by purchasers .....	7,555	108,917
Accounts receivable			Contractors' security deposits .....	25,108	43,819
Government of Canada .....	64,266	30,048	Due to the Government of Canada .....	230,668	94,631
Others .....	538,379	77,630	Due to the Government of Canada and others—Portion due within one year (Note 5) ..	3,420,659	2,434,277
Current portion of long term receivables .....	979,730	823,590	Total current liabilities .....	4,087,403	2,691,598
Accrued interest receivable .....	197,796	239,983	Due to the Government of Canada and others .....	9,818,874	8,081,372
Total current assets .....	4,030,171	2,691,598	Less current portion (Note 5) .....	3,420,659	2,434,277
Long term receivables less current portion .....	6,398,215	5,647,095		6,398,215	5,647,095
Deferred charges (Note 3) .....	57,232			<u>\$10,485,618</u>	<u>\$ 8,338,693</u>
	<u>\$10,485,618</u>	<u>\$ 8,338,693</u>			

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

J. M. DESROCHES  
DirectorR. DAOUST  
Director



**CROWN ASSETS DISPOSAL CORPORATION—Continued****(GENERAL ACCOUNT)****STATEMENT OF INCOME AND EXPENSE  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
<b>Income</b>		
Portion retainable by the Corporation from		
Agency Account net sales and other income .....	\$ 1,599,679	\$ 1,477,346
Transferred from deferred income .....		60,000
Miscellaneous income .....	5,214	7,510
	<u>1,604,893</u>	<u>1,544,856</u>
<b>Expense</b>		
Salaries and employee benefits .....	1,025,990	1,085,334
Rent .....	82,509	111,974
Communications .....	116,976	65,624
Furniture, equipment and maintenance .....	15,110	31,293
Printing, stationery and office supplies .....	84,127	54,055
Travel .....	56,533	50,745
Moving and staff relocation .....	31,245	32,093
Professional and special services .....	31,338	27,657
Data processing .....	17,420	11,881
Advertising and publicity .....	704	56,475
Maintenance and transportation of goods sold .....	521	56,602
Other .....	4,819	13,818
	<u>1,467,292</u>	<u>1,597,551</u>
Excess of income over expense for the year .....	\$ 137,601	\$ (52,695)

The accompanying notes are an integral part of the financial statements.

**(GENERAL ACCOUNT)****STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
(Deficit) retained earnings at beginning of year .....	\$ (26,297)	\$ 106,700
Excess of income over expense for the year .....	137,601	(52,695)
	<u>111,304</u>	<u>54,005</u>
Portion remitted to Government of Canada .....		(80,302)
Retained earnings (deficit) at end of year .....	\$ 111,304	\$ (26,297)

The accompanying notes are an integral part of the financial statements.

**(GENERAL ACCOUNT)****STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
<b>FUNDS PROVIDED</b>		
Excess of income over expense for the year .....	\$ 137,601	\$
Add: Item which does not require funds Provision for		
employee termination benefits .....	5,998	
	<u>143,599</u>	
<b>FUNDS APPLIED</b>		
Excess of expense over income for the year .....		52,695
Add: Item which does not provide funds		
Provision for employee termination benefits .....		32,400
Remitted to Government of Canada .....		80,302
		<u>165,397</u>
Increase (decrease) in working capital .....	143,599	(165,397)
Working capital at beginning of year .....	97,103	262,500
Working capital at end of year .....	\$ 240,702	\$ 97,103

The accompanying notes are an integral part of the financial statements.

## CROWN ASSETS DISPOSAL CORPORATION—Continued

STATEMENT OF OPERATIONS IN THE AGENCY ACCOUNT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977			1976		
	Government of Canada	Others	Total	Government of Canada	Others	Total
Opening balance, due to Government of Canada and Others .....	\$ 8,070,359	\$ 11,013	\$ 8,081,372	\$ 9,870,708	\$ 30,794	\$ 9,901,502
Gross sales .....	11,098,691	846,363	11,945,054	9,059,895	534,100	9,593,995
Less: direct sales expenses .....	177,406	15,361	192,767	6,034	22,766	28,800
Net sales .....	10,921,285	831,002	11,752,287	9,053,861	511,334	9,565,195
Interest earned on long-term sales agreements .....	635,690	77	635,767	938,596	1,946	940,542
Other interest and miscellaneous income .....	241,587		241,587	150,936		150,936
Other income .....	877,277	77	877,354	1,089,532	1,946	1,091,478
Net proceeds before commissions .....	11,798,562	831,079	12,629,641	10,143,393	513,280	10,656,673
Less: portion retainable by the Corporation from net sales and other income .....	1,508,034	91,645	1,599,679	1,418,060	59,286	1,477,346
Net proceeds for the year .....	10,290,528	739,434	11,029,962	8,725,333	453,994	9,179,327
Less: remittances during the year .....	18,360,887	750,447	19,111,334	18,596,041	484,788	19,080,829
	8,598,577	693,883	9,292,460	10,525,682	473,775	10,999,457
Closing balance, due to Government of Canada and Others .....	\$ 9,762,310	\$ 56,564	\$ 9,818,874	\$ 8,070,359	\$ 11,013	\$ 8,081,372

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 1977

## 1. Purpose and authority of the Corporation

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Crown Assets Disposal Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department (and other bodies) report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund. Lands and buildings and certain commodities are exempted from sale by the Corporation, and certain agencies are excluded from the provisions of the Act.

Order in Council 1970-534, 24 March, 1970 requires that all of the Corporation's surplus in excess of \$300,000 be paid to the Government of Canada at intervals of not longer than six months.

The primary objective of the Corporation is to obtain on behalf of the Crown the highest return from the sale of surplus assets.

## 2. Accountability

Accounting for the Corporation's activities is segregated between a General Account which is used for recording the financial position and the results of internal operations pertaining to the administration of the Corporation and an Agency Account which reflects the assets, liabilities, revenues and expenses generated or incurred on behalf of the Crown.

## 3. Significant accounting policies

## Revenue recognition

In 1977 the Corporation changed its method for recognizing revenues from a cash and accrual basis to an accrual only basis. The effect of this change on the Agency Account during fiscal year 1976-77 was to increase sales by approximately \$180,000 and the effect on the General Account was to increase commission income by approximately \$29,000. The change in accounting policy has not been applied retroactively.

## Fixed assets

As in previous years, the Corporation has continued the practice of charging all items of a capital nature entirely to expense in the period of acquisition. The Corporation estimates that capital assets costing approximately \$86,000 purchased for its own use have been expensed since April 1, 1967 including \$7,500 during fiscal year 1976-77. A capital budget for fiscal year 1977-78 has been prepared and it is the intention of management to record fixed assets and depreciation expense during the new fiscal year.

## Provision for employee termination benefits

The Corporation expenses employee termination benefits in the year in which they are earned by the employee.

## Deferred charges

Deferred charges represent the costs of maintaining and safeguarding certain surplus assets that have yet to be sold.

**CROWN ASSETS DISPOSAL CORPORATION—Concluded****4. Statutory financial limitations**Ottawa, Ontario  
June 30, 1977

The Surplus Crown Assets Act, section 11(2) requires that:

All moneys deposited in the Corporation's bank accounts except

- (a) moneys paid or advanced to the Corporation by Her Majesty on account of working capital, and
- (b) such percentage of the net proceeds of sales and of all other moneys received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses of the Corporation,

shall be transferred or deposited to the credit of the Receiver General on requisition by the Minister of Finance but, if no such requisition is made, on a day not later than the 15th day of the month following receipt thereof by the Corporation.

The moneys relating to the Agency Account have not always been remitted on time due partly to the time required to prepare the statement of operations for the Agency Account from which the moneys to be remitted are calculated.

**5. Due to Government of Canada—Agency Account**

The details of the amount owed by the Agency Account are shown on the statement of operations. The debt of \$9,818,874 does not become payable until moneys are received from customers. Accordingly, the long term portion of \$6,398,215, is tied to the long term portion of receivables.

**6. Income tax**

The Corporation is not subject to the provisions of any income tax act and consequently, has no taxable income.

**7. Comparative figures**

The comparative figures for the Agency Account accounts receivable and accrued interest receivable have been restated to conform to the current year's presentation.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,  
MINISTER OF SUPPLY AND SERVICES,  
OTTAWA, ONTARIO.

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1977 and the statements of income and expense, retained earnings and changes in financial position for the General Account and the statement of operations in the Agency Account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied, except for the change in the basis of revenue recognition referred to in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and, except for the failure to remit funds to the Government of Canada within the time periods prescribed by the Surplus Crown Assets Act as referred to in Note 4 to the financial statements, the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

# **DEFENCE CONSTRUCTION (1951) LIMITED** (Incorporated under the Canada Corporations Act)

## **BALANCE SHEET AS AT MARCH 31, 1977**

ASSETS	1977	1976	LIABILITIES	1977	1976
Current assets			Current liabilities		
Cash .....	\$179,126	\$162,715	Accounts payable .....	\$ 244,692	\$ 199,412
Accounts receivable—government departments and agencies .....	56,592	26,820	Accrued employees' annual leave .....	214,091	183,730
Travel advances .....	4,225	4,789		458,783	383,142
Prepaid expenses .....	4,780	5,119	Contractors' security deposits (Notes 2 and 3) .....	234,724	85,334
	244,723	199,443	Accrued employees' separation pay .....	1,260,948	1,132,193
Contractors' security deposits (Notes 2 and 3) .....	234,724	85,334	Life insurance—retired personnel .....	204,563	176,471
				2,159,018	1,777,140
			SHAREHOLDERS' EQUITY		
			Capital stock		
			Authorized—1,000 shares of no par value		
			Issued—31 shares fully paid .....	31	31
			Deficit		
			Balance at beginning of year .....	(1,492,394)	(1,401,606)
			Increase due to provision for employee benefits .....	(187,208)	(90,788)
			Balance at end of year .....	(1,679,602)	(1,492,394)
				(1,679,571)	(1,492,363)
	\$479,447	\$284,777		\$ 479,447	\$ 284,777

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

A. G. BLAND  
Director

L. G. CRUTCHLOW  
Director

## **STATEMENT OF EXPENSE FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Expense		
Salaries .....	\$4,204,068	\$3,838,405
Employee benefits .....	432,157	352,942
Travel and removal .....	269,857	272,442
Office supplies and maintenance .....	118,333	64,179
Professional services .....	118,158	90,885
Telephone and telegraph .....	101,873	86,617
Office accommodation .....	96,583	101,854
Advertising .....	85,547	54,444
Postage, express and freight .....	42,008	27,511
Furniture, machines and other equipment .....	37,566	39,420
Other .....	11,007	13,399
	5,517,157	4,942,098
Less: Recovery of expense (Note 5) .....	364,304	297,480
Net expense .....	\$5,152,853	\$4,644,618
Net expense provided for by:		
National Defence Vote 15 .....	\$4,965,645	4,553,830
Increase in deficit due to provision for employees' annual leave and separation pay and life insurance benefits .....	187,208	90,788
	\$5,152,853	\$4,644,618

The accompanying notes are an integral part of the financial statements.

## **NOTES TO FINANCIAL STATEMENTS MARCH 31, 1977**

Defence Construction (1951) Limited was incorporated in 1951 under the Canada Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence. The control and supervision of the Company was transferred from the Minister of Industry to the Minister of National Defence in April 1965.

The Company's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Company inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence and may provide technical and administrative assistance on construction matters to other government departments when requested.

### **1. Significant Accounting Policies**

#### **Net Expense**

The accounts of the Company reflect only the expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by the Treasury Board. The accounts do not reflect payments pursuant to contracts entered into by the Company on behalf of government departments and agencies and charged directly to parliamentary appropriations.

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

## Capital Expenditures

Capital expenditures are charged to expense in the year of acquisition. As at March 31, 1977, the aggregate original cost of furniture, machines and other equipment on hand amounts to \$268,588 (\$258,858—1976).

## Provision for Employee Benefits

The Company expenses employee benefits in the year in which they are earned by the employee. Cash payments are applied to reduce the recorded liability.

## Life Insurance—Retired Personnel

The Company provides life insurance at no cost to retired personnel. The life insurance—retired personnel represents the liability for premiums on a paid-up basis for policies in force at March 31.

## Deficit

The deficit is funded from a Department of National Defence appropriation only to the extent of annual working capital requirements.

## Income Tax

There are no corporation income tax liabilities.

## 2. Change in Accounting Policy

In prior years, the Company has recorded in its statements security deposits which were deposited with the Receiver General for Canada. This year only deposits being held by the Company have been recorded. The financial statements for 1976 have been restated to give retroactive effect to this change in accounting policy. The security deposits deposited with the Receiver General for Canada and not reported are \$968,469 (\$504,619—1976).

## 3. Contractors' Security Deposits

Contractors' security deposits are represented by bid deposits—\$189,999 (\$66,634—1976) and deposits on plans and specifications—\$44,725 (\$18,700—1976).

## 4. Comparative Figures

The comparative figures for accounts receivable, travel advances and contractors' security deposits (see Note 2) have been restated to conform to the current year's presentation.

## 5. Recovery of Expense

The Company provides on request of government departments and agencies certain technical and administrative assistance relative to construction matters. Such services are provided on a cost-recovery basis.

## 6. Remuneration of Officers

The Company has six directors and five officers, one of whom is also a director. The aggregate remuneration paid the officers during the year was \$191,581 (\$133,906 in 1976). No directors' fees were paid. The increase in cost is due to termination benefits paid and to the difference in the length of employment of these officers during these two years.

## 7. Supplementary Information

The contracting activity by the Company on behalf of government departments and agencies is summarized as follows:

	1977	1976
	(\$000)	(\$000)
Contracts in progress at beginning of year .....	132,010	132,572
Add: Contracts awarded .....	96,814	78,147
	228,824	210,719
Deduct: Contracts completed .....	71,493	78,709
Contracts in progress at end of year .....	157,331	132,010
Deduct: Payments on contracts in progress at end of year .....	100,750	89,003
Work outstanding on contracts in progress at end of year .....	56,581	43,007

Ottawa, Ontario  
June 30, 1977

THE HONOURABLE BARNEY DANSON, P.C., M.P.,  
MINISTER OF NATIONAL DEFENCE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1977 and the statement of expense for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1977 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting for contractors' security deposits referred to in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*



**ELDORADO AVIATION LIMITED**  
(Incorporated under the Canada Corporations Act)

**BALANCE SHEET AS AT DECEMBER 31, 1976**

ASSETS	1976	1975	LIABILITIES	1976	1975
<b>Current Assets</b>			<b>Current Liabilities</b>		
Cash .....	\$ 400	\$ 112,149	Bank indebtedness .....	\$ 6,406	\$
Accounts receivable .....			Accounts payable and accrued liabilities .....	115,244	218,321
Eldorado Nuclear Limited .....		5,736	Eldorado Nuclear Limited .....	203,244	
Northern Transportation Company Limited .....	1,503	101,561		324,894	218,321
Other .....	1,290	19,209			
	3,193	126,506	<b>Shareholders' Equity</b>		
Operating supplies at cost .....	81,859	80,149	Share capital		
Deferred engine overhaul (Note 1) .....	182,105		Authorized—50,000 shares of \$1 each .....		
Prepaid insurance .....	22,218	10,961	Issued—28,006 shares fully paid .....	28,006	28,006
	289,375	329,765	Retained earnings .....	257,039	257,039
				285,045	285,045
<b>Property and Equipment, at cost</b>					
Aircraft, including major spare parts .....	1,104,812	953,214			
Shop, hangar and loading equipment .....	121,034	74,746			
Office furniture and equipment .....	12,748	13,775			
	1,238,594	1,041,735			
<i>Less: Accumulated depreciation</i> .....	918,030	868,134			
	320,564	173,601			
	\$ 609,939	\$ 503,366		\$ 609,939	\$ 503,366

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

N. M. EDIGER  
*Director*

C. J. BASCHENIS  
*Director*

**STATEMENT OF RECOVERABLE EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
Salaries and wages .....	\$ 679,896	\$ 606,907
Employee benefits .....	103,838	81,668
Supplies .....	435,148	393,924
Repairs .....	195,456	302,254
Hangar expense .....	107,458	124,716
Depreciation .....	57,075	42,426
Insurance .....	55,342	27,852
Flight attendant expense .....	45,795	37,047
Miscellaneous .....	36,066	39,276
Landing fees .....	21,841	19,793
Travel .....	4,907	4,622
	1,742,822	1,680,485
Miscellaneous income .....	81,466	109,617
	1,661,356	1,570,868
<b>Net expense recovered from (Note 1)</b>		
Eldorado Nuclear Limited .....	\$ 1,356,696	\$ 1,135,794
Northern Transportation Company Limited .....	304,660	435,074
	\$ 1,661,356	\$ 1,570,868

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
<b>Source of Working Capital</b>		
From operations		
Item not affecting working capital		
Depreciation .....	\$ 57,075	\$ 42,426
<b>Use of working capital</b>		
Additions to property and equipment .....	204,038	73,769
<b>Decrease in working capital</b> .....	146,963	31,343
<b>Working capital at beginning of year</b> .....	111,444	142,787
<b>Working capital (deficiency) at end of year</b> .....	\$ (35,519)	\$ 111,444

The accompanying notes are an integral part of the financial statements.

ELDORADO AVIATION LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1976

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
February 16, 1977

## (1) Accounting Policies

## Deferred Engine Overhaul

The costs of rebuilding engines are deferred and charged to operations over the estimated life of the rebuilt engine on the basis of actual hours flown. In previous years, overhaul costs have been charged to expense when incurred and, had this practice been retained in 1976, operating expenses for the year would have been \$182,105 higher than reported.

## Property and Equipment

Assets are carried at cost. Costs of additions, betterments and renewals are capitalized.

Depreciation is taken by the diminishing balance method at various rates based on the estimated useful life of the depreciable assets.

## Revenue—(Recovery of expense)

The Company operates on a break-even basis and recovers its total costs, less any miscellaneous revenue, from Eldorado Nuclear Limited and Northern Transportation Company Limited based on freight and passengers carried.

## (2) Remuneration of Directors and Officers

The Company paid no remuneration to its five directors who are also officers of the Company.

## (3) Federal Anti-Inflation Legislation

The Company is subject to restraint of profit margins, prices, dividends and employee compensation under the Federal Anti-Inflation Act and Regulations.

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,  
MINISTER OF ENERGY, MINES AND RESOURCES,  
HOUSE OF COMMONS,  
OTTAWA, ONTARIO.

Dear Sir:

I have examined the balance sheet of Eldorado Aviation Limited as at December 31, 1976, and the statements of recoverable expenses and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Company as at December 31, 1976, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles which, except for the change in accounting treatment for engine overhaul referred to in Note 1 to the financial statements, with which I concur, have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada.*

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**ELDORADO NUCLEAR LIMITED***(Incorporated under the Canada Corporations Act)***STATEMENT OF CONSOLIDATED FINANCIAL  
POSITION AS AT DECEMBER 31, 1976**

	1976	1975
<b>Current assets</b>		
Cash and deposit receipts .....	\$ 19,453,490	\$ 27,620,018
Accounts receivable .....	7,875,167	5,211,968
Mine concentrates on loan (Note 2) .....	8,517,867	8,510,420
Inventories .....	22,207,606	28,314,270
Supplies .....	5,815,698	5,537,961
Prepaid expenses .....	373,987	229,671
	64,243,815	75,424,308
<b>Current liabilities</b>		
Accounts payable .....	6,449,408	4,995,904
Advance payments on sales .....	155,037	1,015,483
	6,604,445	6,011,387
<b>Working capital</b> .....	57,639,370	69,412,921
<b>Non-current assets</b>		
Mine concentrates on loan (Note 2) .....	16,324,000	7,598,239
Property and equipment (Note 3) .....	41,112,631	30,663,240
Deferred charges (Note 4) .....	3,374,015	3,461,991
Other assets .....	558,637	363,352
	61,369,283	42,086,822
<b>Capital employed</b> .....	\$ 119,008,653	\$ 111,499,743
<b>Represented by:</b>		
Long term debt (Note 5) .....	\$ 59,271,726	\$ 55,640,229
Advance payments on sales .....	704,635	896,466
Other liabilities .....	2,905,624	2,881,540
	62,881,985	59,418,235
<b>Shareholder's equity</b>		
Share capital (Note 6) .....	6,586,080	6,586,080
Retained earnings .....	49,540,588	45,495,428
	56,126,668	52,081,508
	\$ 119,008,653	\$ 111,499,743

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

MARCEL BÉLANGER  
*Director*N. M. EDIGER  
*Director***STATEMENT OF CONSOLIDATED EARNINGS  
AND RETAINED EARNINGS  
FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
<b>Income</b>		
Sales of products and services .....	\$47,707,734	\$48,499,229
<b>Expenses</b>		
Cost of products and services sold .....	34,610,563	31,747,646
Research and development .....	1,282,285	1,341,254
Exploration .....	4,175,081	3,098,370
Administration .....	2,526,508	1,865,467
Other income and expense (Note 7) .....	1,068,137	572,703
	43,662,574	38,625,440
<b>Earnings before income taxes and extraordinary items</b> .....	4,045,160	9,873,789
<b>Income taxes</b> .....	248,100	3,289,400
<b>Earnings before extraordinary items</b> .....	3,797,060	6,584,389
Reduction of income taxes due to loss carry forwards (Note 8) .....	248,100	3,289,400
Transfer of investment to the Minister of Transport .....		(159,147)
<b>Net earnings</b> .....	4,045,160	9,714,642
<b>Retained earnings at beginning of year</b> .....	45,495,428	35,780,786
<b>Retained earnings at end of year</b> .....	\$49,540,588	\$45,495,428

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN CONSOLIDATED FINANCIAL  
POSITION FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
<b>Source of working capital</b>		
From operations		
Earnings before extraordinary items .....	\$ 3,797,060	\$ 6,584,389
Add charges to earnings which did not require working capital:		
Depreciation .....	5,725,494	3,150,834
Amortization .....	87,976	65,192
Other .....	24,084	727,019
	9,634,614	10,527,434
Interest on long term debt (Note 5) .....	3,631,498	2,595,554
Reduction of income taxes due to loss carry forwards (Note 8) .....	248,100	3,289,400
Advance payments on sales .....		302,067
	13,514,212	16,714,455
<b>Use of working capital</b>		
Increase (decrease) in long term loans of mine concentrates .....	8,725,761	(2,456,849)
Additions to property and equipment .....	16,174,885	6,237,162
Increase in deferred charges .....		53,330
Maturing advance payments on sales .....	191,832	65,012
Increase (decrease) in other assets .....	195,285	(68,387)
	25,287,763	3,830,268
<b>Increase (decrease) in working capital</b> .....	(11,773,551)	12,884,187
<b>Working capital at beginning of year</b> .....	69,412,921	56,528,734
<b>Working capital at end of year</b> .....	\$57,639,370	\$69,412,921

The accompanying notes are an integral part of the financial statements.

## ELDORADO NUCLEAR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31st, 1976

## (1) Accounting Policies

A statement of significant accounting policies of the Company is provided separately in these financial statements.

## (2) Mine Concentrates on Loan

Mine concentrates on loan are segregated from inventory and recorded at cost, which is lower than net realizable value. These costs are classified as either current or non-current assets, according to estimated or scheduled repayments.

Income from the mine concentrates on loan is included in current earnings.

## (3) Property and Equipment

	December 31st	
	1976	1975
Land .....	\$ 3,306,650	\$ 1,312,028
Buildings .....	33,542,502	25,255,942
Equipment .....	66,858,055	60,180,940
Construction in progress .....	1,824,520	2,811,540
	<u>105,531,727</u>	<u>89,560,450</u>
Less accumulated depreciation .....	64,419,096	58,897,210
	<u>\$ 41,112,631</u>	<u>\$ 30,663,240</u>
Depreciation for year .....	\$ 5,725,494	\$ 3,150,834

Depreciation for 1976 includes a charge of \$1.7 million based upon a change in the estimated remaining useful lives of certain assets.

## (4) Deferred Charges

Mine development—shaft sinking .....	\$ 2,714,407	\$ 2,714,407
Refinery preproduction .....	659,608	747,584
	<u>\$ 3,374,015</u>	<u>\$ 3,461,991</u>
Amortization for year .....	\$ 87,976	\$ 65,192

## (5) Long Term Debt—Notes Payable to Government of Canada

	1976	1975
8 3/4% notes due 1978-80 .....	\$10,397,321	\$10,397,321
7 1/16% note due 1978 .....	1,064,433	1,064,433
7% note due 1979 .....	7,129,592	7,129,592
5 7/16% notes due 1980 .....	11,547,739	11,547,739
4 15/16% notes due 1981 .....	7,761,755	7,761,755
6 1/2% notes due 1982 .....	10,062,226	10,062,226
5% notes due 1983 .....	5,081,606	5,081,606
6% notes due 1984 .....	6,227,054	2,595,557
	<u>\$59,271,726</u>	<u>\$55,640,229</u>

Prepayment of the notes may be made in specified groups without premium or penalty.

Payment of interest on loans may be deferred until December 31, 1977. All deferred interest payments are supported by notes carrying a 6 3/4% interest rate.

## (6) Shareholder's Equity

	1976	1975
Authorized:		
110,000 shares of no par value		
Issued and fully paid:		
70,500 shares to Canada .....	<u>\$ 6,586,080</u>	<u>\$ 6,586,080</u>

## (7) Other Income and Expense

	1976	1975
Expenses—		
Interest on loans from Canada .....	\$ 3,631,498	\$ 3,519,266
Miscellaneous .....	34,120	536,977
Income—		
Interest and other non-operating items .....	(1,623,733)	(1,095,229)
Government of Canada grants for exploration .....	(973,748)	(2,388,311)
	<u>\$ 1,068,137</u>	<u>\$ 572,703</u>

## (8) Income Taxes

At December 31st, 1976, the Company had tax benefits on an accounting income basis of \$8,111,000 not recognized in the accounts. Included therein was a loss carry forward for tax purposes of \$1,476,000 which expires in 1977. In addition, at December 31st, 1976, the Company had accumulated earned depletion allowances of \$641,000, which are available to reduce future taxable income.

## (9) Supplementary Information

(a) The Company's by-laws provide for nine directors. At December 31, 1976, the Company had nine directors and nine officers. Two of the directors are also officers. Remuneration of officers as officers in 1976 totalled \$274,000 and remuneration of directors as directors in 1976 totalled \$21,667. Interest bearing housing assistance loans totalling \$95,000 were granted to officers, under the Company's policy which provides assistance to senior professional employees relocating from a lower cost to a higher cost housing area.

(b) During 1976 sales commissions totalling \$192,951 were paid to Marubeni Corporation and Wambesco International bv, who have been retained as sales agents since 1960.

(c) The pension plan actuarial report as of December 31, 1973 revealed a surplus. However, employee earnings increases at rates higher than estimated by the actuary, combined with the depressed value of marketable securities during the years 1974 and 1975, have resulted in an estimated deficiency of \$1.7 million as established in an interim report as of December 31, 1975 on the position of the trust fund. The actuarial report as of December 31, 1976, currently in preparation, will determine the amount of special contributions required from the Companies pursuant to the Trust Deed and the Pension Benefits Standards Act.

(d) The Company is subject to restraint of profit margins, prices, dividends and employee compensation under the federal Anti-Inflation Act and Regulations.

(e) The Company has granted an option to borrow a quantity of mine concentrates not to exceed 1.4 million pounds U<sub>3</sub>O<sub>8</sub>. This option expires on December 31, 1977. In the event of possible timing differences between drawdown of the option and the availability of concentrates from internal sources, the Company will make alternate arrangements to fulfill commitments.

(f) Certain 1975 accounts have been reclassified for comparison purposes.

**ELDORADO NUCLEAR LIMITED—Continued****(10) Contingencies**

- (a) The Atomic Energy Control Board has notified the Company that after December 31st, 1976 export permits will not be approved for shipments to customers in countries which have not entered into nuclear safeguards arrangements satisfactory to Canada.

The Atomic Energy Control Board has assured the Company that the Government has been working continuously in an effort to obtain the required agreements and will continue its efforts until suitable safeguards arrangements are finalized.

During the year 1977, the Company has commitments to customers in three countries (Germany, Sweden and Japan), affected by the suspension of export permits. Sales revenue from these customers in 1976 totalled \$10.5 million, and budgeted sales for 1977 total \$23.6 million. It is expected that any deliveries postponed in 1977 would be re-scheduled for shipment following the signing of the safeguards agreements. Therefore, in the longer term, it is not expected that the Company will be adversely affected.

- (b) In connection with its operations, the Company is the defendant in certain pending or threatened litigations. It is the opinion of management, based on legal counsel, that these actions will not result in any significant liabilities to the Company.

**STATEMENT OF ACCOUNTING POLICIES**

The Company's accounting policies are in accordance with industry practices and conform to generally accepted accounting principles. The following policies are considered to be significant.

**Basis of Consolidation**

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary, Eldorado Aviation Limited.

**Inventories**

Inventories of mine concentrates and refined products are valued at the lower of cost or net realizable value.

Cost for mine concentrates is determined on a weighted average basis, and for refined products, on a first-in, first-out basis.

**Supplies**

Operating and general supplies are carried at cost.

**Property and Equipment**

Assets are carried at cost. Cost of additions, betterments and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

**Depreciation**

The principal depreciation methods used are the unit of production method for mining operations at a rate that would fully amortize the costs of assets over ten years' productive capacity and, for other operations, the straight line method based on ten years' estimated life.

**Mine Development and Preproduction Costs**

Mine development costs incurred in shaft sinking programs and refinery preproduction costs are deferred until commencement of production. These costs are then amortized on a unit of production basis ensuring full amortization over ten years of capacity output. Other mine development costs are charged to production as incurred.

**Research and Development and Exploration Costs**

Expenditures for applied research and development relative to the products and processes of the Company are charged against earnings as incurred.

Expenditures for geological exploration programs are charged against earnings as incurred.

**Pension Plan**

The company has a contributory fixed benefit trustee pension plan covering all of its regular full-time employees. Annual pension costs are funded at rates confirmed by the consulting actuary pursuant to periodic actuarial valuations.

**Sales of Products and Services**

In accordance with normal industry practices, the Company contracts for future delivery of mine concentrates and refinery conversion services. Sales revenue is recorded in the period that title passes and/or delivery is effected.



ELDORADO NUCLEAR LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
March 4, 1977

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,  
MINISTER OF ENERGY, MINES AND RESOURCES,  
HOUSE OF COMMONS,  
OTTAWA, ONTARIO.

Dear Sir:

I have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1976, and the statements of consolidated earnings, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements give a true and fair view of the financial position of the corporation as at December 31, 1976, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books and accounts have been kept by the corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

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## EXPORT DEVELOPMENT CORPORATION

## BALANCE SHEET AS AT DECEMBER 31

ASSETS	1976	1975	LIABILITIES	1976	1975
Loans receivable			Loans payable		
Principal (Note 3) .....	\$ 1,343,150,000	\$ 1,019,993,000	Short-term notes .....	\$ 51,357,000	\$ 14,909,000
Accrued interest and fees .....	26,255,000	21,822,000	Canada (Note 4) .....	1,044,457,000	950,183,000
	1,369,405,000	1,041,815,000	Other (Note 4) .....	115,506,000	
			Accrued interest .....	28,418,000	21,269,000
Investments				1,239,738,000	986,361,000
Cash and short-term bank deposits .....	34,072,000	42,130,000	Loss provisions		
Deposits with Canada .....	20,000,000	43,976,000	Provision for losses on loans receivable		
Canada bonds at amortized cost			(Notes 2 and 3) .....	9,487,000	7,058,000
(market value: 1976—\$7,962,000;			Provision for claims on insurance in		
1975—\$7,619,000) .....	8,549,000	8,544,000	force (Note 2) .....	5,771,000	5,860,000
Accrued interest .....	683,000	1,554,000		15,258,000	12,918,000
	63,304,000	96,204,000	Other liabilities		
Other assets .....	3,746,000	3,348,000	Accounts payable .....	722,000	1,923,000
			Deferred revenue .....	6,007,000	3,064,000
			Canada account .....	3,632,000	3,561,000
				10,361,000	8,548,000
				1,265,357,000	1,007,827,000
			SHAREHOLDER'S EQUITY		
			Capital stock		
			Authorized—4,000,000 shares (par		
			value \$100 each)		
			Subscribed 1,250,000 shares		
			Issued and fully paid 750,000 (1975—		
			550,000) shares .....	75,000,000	55,000,000
			Contributed capital (Note 5) .....	25,000,000	25,000,000
			Retained earnings		
			Reserve for underwriting and lending		
			contingencies .....	14,000,000	6,000,000
			Unappropriated .....	57,098,000	47,540,000
				71,098,000	53,540,000
				171,098,000	133,540,000
				\$ 1,436,455,000	\$ 1,141,367,000
	\$ 1,436,455,000	\$ 1,141,367,000			

The accompanying notes are an integral part of the Financial Statements.

Approved by the Board of Directors

J. A. MACDONALD  
Chairman of the Board and President

V. G. MCKAY  
Vice President Finance

**EXPORT DEVELOPMENT CORPORATION—Continued****STATEMENT OF INCOME AND RETAINED EARNINGS  
FOR THE YEARS ENDED DECEMBER 31**

	1976	1975
<b>Export loans</b>		
Interest earned .....	\$84,688,000	\$62,775,000
Fees earned (Note 2) .....	9,826,000	6,169,000
	94,514,000	68,944,000
Interest expense (Note 2) .....	72,260,000	54,107,000
Provision for loan losses .....	2,000,000	
	20,254,000	14,837,000
<b>Export credits insurance</b>		
Premiums and fees earned (Note 2) .....	4,452,000	3,198,000
Provision for claims (Note 2) .....	1,528,000	1,615,000
	2,924,000	1,583,000
<b>Investments</b>		
Interest earned .....	5,803,000	7,240,000
Interest expense (Note 2) .....	5,395,000	5,952,000
	408,000	1,288,000
	23,586,000	17,708,000
<b>Administrative expenses</b> .....	6,028,000	4,870,000
<b>Net income</b> .....	17,558,000	12,838,000
Unappropriated retained earnings, January 1 .....	47,540,000	34,702,000
	65,098,000	47,540,000
<b>Appropriated for underwriting and lending contingencies</b> .....	8,000,000	
<b>Unappropriated retained earnings, December 31</b> .....	\$57,098,000	\$47,540,000

The accompanying notes are an integral part of the Financial Statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEARS ENDED DECEMBER 31**

	1976	1975
<b>CASH PROVIDED</b>		
Net cash generated from operations .....	\$ 24,228,000	\$ 13,486,000
Loans from Canada (Note 4) .....	186,900,000	334,400,000
Loans from other lenders (Note 4) .....	115,497,000	
Loans receivable repaid (Note 3) .....	129,566,000	76,509,000
Capital stock issued .....	20,000,000	30,000,000
Net increase (reduction) in short-term notes payable .....	36,448,000	(19,916,000)
Canada deposits matured .....	23,976,000	
	536,615,000	434,479,000
<b>CASH APPLIED</b>		
Loans receivable disbursed (Note 3) .....	451,942,000	326,530,000
Canada loans repaid (Note 4) .....	92,079,000	79,860,000
Other (net) .....	652,000	1,128,000
	544,673,000	407,518,000
<b>NET (REDUCTION) INCREASE IN CASH AND SHORT-TERM DEPOSITS</b> .....	\$ (8,058,000)	\$ 26,961,000

The accompanying notes are an integral part of the Financial Statements.

**NOTES TO FINANCIAL STATEMENTS****1. Export Development Corporation**

Export Development Corporation is a Crown corporation established on October 1, 1969, by the Export Development Act, a statute of the Parliament of Canada, as the successor to the Export Credits Insurance Corporation which commenced operations in 1944.

The Corporation has broad powers including the power to borrow, to lend and to guarantee loans, to enter into export credits insurance contracts and to issue guarantees in respect of export transactions and foreign investments. The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

Contracts are entered into either under the authority of the Board of Directors (Corporate Account) or under the authority of the Government of Canada (Canada Account) and are so reflected in the Corporation's financial statements. The Export Development Act sets out separate loan and liability limits for Corporate Account and Canada Account, and for all purposes the Corporation treats Corporate Account and Canada Account separately. Canada Account transactions are administered by the Corporation for Canada. Funds required for such transactions are paid to the Corporation by Canada and the Corporation does not have any liability for transactions administered for Canada Account. All contracts of foreign investment guarantees are issued for Canada Account.

**2. Summary of Significant Accounting Policies****Export Loan Fees Earned**

Export loan fees are taken into income as earned: administration fees are generally earned when the loan agreement is signed; standby fees are earned over the loan disbursement period.

**Insurance Premiums**

For short-term export credits insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export credits insurance policies are taken into income on a reducing balance method, generally reflecting the diminishing exposure over the terms of the policies.

**Provision for Insurance Claims**

This provision is adjusted by a charge to income based on past claims experience and assessment of existing coverage. Claims payments are charged and recoveries credited to the provision.

**Interest Expense**

Interest expense is prorated between export loans and investments on the basis of average funds employed.

**Provision for Losses on Loans Receivable**

Under the terms of an agreement with Canada, the Corporation annually sets aside an amount for potential losses on loans made under the Exports Credits Insurance Act prior to October, 1969, of which \$142,089,000 is outstanding as at December 31, 1976. These amounts which total \$7,487,000 are withheld from interest otherwise payable on borrowings from Canada and any balance not required when all such loans have been collected will be repaid to Canada.

Provision for losses on other loans receivable is made by charges to income.

**Translation of United States Currency**

Assets and liabilities in United States dollars which, consistent with Corporation policy are approximately equal in amount and term, are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year.

**EXPORT DEVELOPMENT CORPORATION—Continued****3. Loans Receivable**

Loans receivable at December 31, 1976, mature as follows:

Overdue .....	\$ 1,756,000
1977 .....	135,441,000
1978 .....	145,549,000
1979 .....	177,831,000
1980 .....	194,077,000
1981 .....	174,133,000
1982 and later .....	514,363,000
Total .....	\$ 1,343,150,000

The future economic and political conditions in some of the countries where the Corporation has made loans are unpredictable and accordingly possible losses to the Corporation are not susceptible to accurate measurement. During the year ended December 31, 1976, a provision for loss in the amount of \$2,000,000 has been made, and an amount of \$8,000,000 of retained earnings has been appropriated to the reserve for underwriting and lending contingencies.

During 1976, the Corporation rescheduled payments due of \$13,683,000. These reschedulings are intended to aid collectibility and servicing of the debt. Since inception of the export loans program in 1961, the Corporation has rescheduled \$61,196,000, none of which is overdue at December 31, 1976.

At December 31, 1976, \$2,458,000 of accrued interest is overdue.

**4. Loans Payable**

At December 31, 1976, loans from Canada bear interest at rates from 5-5/16 per cent to 9½ per cent annually, with an average cost to maturity of 7.58 per cent and mature as follows:

1977 .....	\$ 114,350,000
1978 .....	143,712,000
1979 .....	152,131,000
1980 .....	149,303,000
1981 .....	109,210,000
1982 and later .....	375,751,000
Total .....	\$ 1,044,457,000

Other loans payable totalling \$115,506,000 bear interest at rates from 8½ per cent to 8¾ per cent and mature in 1981.

**5. Contributed Capital**

The contributed capital of \$25,000,000 is the maximum amount provided in the Export Development Act.

**6. Contingent Liability**

The authority to enter the contracts of export credits insurance and guarantees under the Export Development Act is limited to an aggregate of \$750,000,000 at any time. As at December 31, 1976, the Corporation is contingently liable for \$647,100,000 under such contracts.

**7. Insurance Claims**

Claims payments to Canadian exporters were \$2,296,000 in 1976, and \$680,000 was recovered against outstanding claims. At December 31, 1976, the Corporation has a contingent asset of \$3,352,000 in respect of claims paid on which recovery action is being taken.

**8. Export Loans**

Under the Export Development Act, the Corporation may have outstanding loans to foreign borrowers, outstanding guarantee agreements to other lenders and signed but undisbursed loans and guarantee agreements up to a maximum of \$4,250,000,000 at any time. As at December 31, 1976, the position of the Corporation is as follows:

Loans receivable .....	\$ 1,343,150,000
Guarantees .....	7,462,000
Undisbursed funds on signed loan agreements .....	1,114,958,000
Total .....	\$ 2,465,570,000

It is anticipated that these undisbursed funds will be disbursed in 1977 and subsequent years as delivery of goods and services or progress on projects is achieved. The Corporation expects to finance these loans near the time of disbursement by issuing debt instruments and capital stock. The cost of funding is uncertain and cannot be assured to be below the yield on the undisbursed loans.

AUDITOR GENERAL OF CANADA  
Ottawa, March 23, 1977

THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.,  
MINISTER OF INDUSTRY, TRADE AND COMMERCE,  
OTTAWA, ONTARIO.

Dear Sir,

I have examined the balance sheet of Export Development Corporation as at December 31, 1976 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1976 and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL  
*Auditor General of Canada*

## FINANCIAL STATEMENTS OF CROWN CORPORATIONS

## EXPORT DEVELOPMENT CORPORATION—Concluded

## ACCOUNTS ADMINISTERED FOR CANADA

## BALANCE SHEET AS AT DECEMBER 31

ASSETS	1976	1975	LIABILITIES	1976	1975
Loans receivable			Deferred revenue	\$ 2,833,000	\$ 3,331,000
Principal (Note 2)	\$94,683,000	\$47,536,000	Funded by Canada	96,947,000	49,045,000
Accrued interest and fees	1,465,000	1,279,000			
	96,148,000	48,815,000			
Corporate account	3,632,000	3,561,000			
	\$99,780,000	\$52,376,000		\$99,780,000	\$52,376,000

The accompanying notes are an integral part of the Financial Statements.

CHANGES IN ACCOUNTS ADMINISTERED FOR CANADA  
FOR THE YEARS ENDED DECEMBER 31

	1976	1975
FUNDED BY CANADA, JANUARY 1	\$49,045,000	\$35,049,000
Add:		
Loans receivable disbursed by Canada (Note 2)	51,778,000	18,332,000
Export loans interest and fees earned	7,123,000	4,244,000
Export credits insurance premiums and fees earned	802,000	884,000
Foreign investment guarantees premiums and fees earned	745,000	296,000
Claims recovered		123,000
	109,493,000	58,928,000
Deduct:		
Loans receivable repaid to Canada	6,363,000	4,626,000
Administrative expenses	1,201,000	771,000
Claims paid		123,000
Other remittances to Canada (net) (Note 1)	4,982,000	4,363,000
	12,546,000	9,883,000
FUNDED BY CANADA, DECEMBER 31	\$96,947,000	\$49,045,000

The accompanying notes are an integral part of the Financial Statements.

Approved by the Board of Directors

J. A. MACDONALD  
Chairman of the Board and President

V. G. MCKAY  
Vice President—Finance

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
March 23, 1977

THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.,  
MINISTER OF INDUSTRY, TRADE AND COMMERCE,  
OTTAWA, ONTARIO.

Dear Sir,

I have examined the balance sheet of Accounts Administered for Canada by Export Development Corporation as at December 31, 1976 and the statement of changes in Accounts Administered for Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the Accounts Administered for Canada as at December 31, 1976 and the changes therein for the year then ended, in accordance with the accounting policies set out in Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept for the Accounts Administered for Canada by Export Development Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers set out in the Export Development Act.

Yours sincerely,

J. J. MACDONELL  
Auditor General of Canada

## NOTES TO THE ACCOUNTS ADMINISTERED FOR CANADA

## 1. General

The Corporation administers certain loan and insurance programs for Canada and the funds required for these operations are provided by Canada. Accordingly, the Corporation has no direct financial interest in these programs. As cash is received by the Corporation it is remitted to Canada, net of amounts withheld to cover administrative expenses which are charged on a cost recovery basis.

The significant accounting policies applied to these accounts differ from those of the Corporation in that no provision is made for insurance claims or loan losses.

Foreign investment guarantee premiums are taken into income evenly over the terms of coverage, excepting that the first year's premium is taken into income in its entirety when received.

## 2. Loans Receivable Funded by Canada

Loans receivable at December 31, 1976, mature as follows:

1977	\$ 8,419,000
1978	8,419,000
1979	8,419,000
1980	8,419,000
1981	14,615,000
1982 and later	46,392,000
Total	\$94,683,000



**FARM CREDIT CORPORATION**  
(Established by the Farm Credit Act)

**BALANCE SHEET AS AT MARCH 31, 1977**

ASSETS	1977	1976	LIABILITIES	1977	1976
Cash .....	\$ 5,693,597	\$ 2,934,716	Accounts payable and accrued liabilities ..	\$ 976,836	\$ 995,627
Accounts receivable .....	53,540	71,021	Due to Canada (Note 5) .....	1,591,074	474,104
Loans to farmers, secured by mortgages (Note 3) .....	2,264,016,264	1,978,785,376	Fire insurance recoveries, unearned appraisal fees and other deposits .....	1,137,109	818,237
Loans to farm syndicates, secured by notes (Note 3) .....	11,887,075	12,776,351	Provision for employee termination ben- efits (Note 2) .....	1,311,000	1,125,000
Agreements for sale (Note 3) .....	12,253,291	12,125,304	Canada loans (Note 6) .....	2,203,877,455	1,928,812,611
	2,288,156,630	2,003,687,031			
Less: Allowance for doubtful accounts (Note 2) .....	1,130,000	670,800	<b>EQUITY OF CANADA</b>		
	2,287,026,630	2,003,016,231	Contributed capital (Note 7) .....	85,700,000	75,000,000
Real estate (Note 4) .....	30,000	99,009	Deficit—Farm Credit Act .....	(1,655,899)	(957,473)
Furniture, equipment and automobile at cost .....	995,293	911,233	Retained earnings—Farm Syndicates Credit Act .....	205,925	166,828
Less: Accumulated depreciation .....	655,560	597,276			
	339,733	313,957			
	\$ 2,293,143,500	\$ 2,006,434,934		\$ 2,293,143,500	\$ 2,006,434,934

The accompanying notes are an integral part of the financial statements.

Certified correct:

W. G. MANN  
Comptroller-Treasurer

Approved on behalf of the Corporation:

B. H. KRISTJANSON  
Chairman

**STATEMENT OF DEFICIT—FARM CREDIT ACT  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Deficit (retained earnings), beginning of year		
As previously reported .....	\$ (778,327)	\$ (776,649)
Adjustment for prior years (Note 2)		
Establishment of allowance for doubtful accounts .....	610,800	500,000
Establishment of provision for employee ter- mination benefits .....	1,125,000	1,154,000
As restated .....	957,473	877,351
Net loss .....	698,426	80,122
Balance, end of year .....	\$ 1,655,899	\$ 957,473

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF RETAINED EARNINGS—  
FARM SYNDICATES CREDIT ACT  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
Balance, beginning of year		
As previously reported .....	\$ 226,828	\$ 171,039
Adjustment for prior years (Note 2)		
Establishment of allowance for doubtful accounts	60,000	53,000
As restated .....	166,828	118,039
Net profit .....	39,097	48,789
Balance, end of year .....	\$ 205,925	\$ 166,828

The accompanying notes are an integral part of the financial statements.

**FARM CREDIT CORPORATION—Continued****STATEMENT OF INCOME AND EXPENSE  
FOR THE YEAR ENDED MARCH 31, 1977****OPERATIONS UNDER THE FARM CREDIT ACT**

	1977	1976
<b>Income</b>		
Interest earned on loans to farmers .....	\$ 151,981,373	\$ 121,688,123
Deduct: Interest on loans from Canada .....	139,717,361	113,410,126
	12,264,012	8,277,997
Fees earned .....	1,019,181	1,113,851
Other interest income .....	622,201	529,338
	13,905,394	9,921,186
<b>Expense</b>		
Salaries and employee benefits (Note 2) .....	12,444,071	11,271,307
Travel .....	1,248,430	1,125,759
Office accommodation .....	1,077,658	916,853
Provision for doubtful accounts (Note 2) .....	512,426	109,122
Telephone .....	217,980	192,651
Rental and maintenance of office equipment .....	197,734	169,749
Printing, stationery and office supplies .....	154,492	193,628
Depreciation .....	85,650	78,600
Postage and express .....	79,591	77,413
Miscellaneous .....	276,976	250,288
	16,295,008	14,385,370
Less: Allocated to operations under the Farm Syndicates Credit Act and the Small Farm Development Program .....	732,579	870,438
	15,562,429	13,514,932
Operating loss .....	1,657,035	3,593,746
Less: Provided for by Agriculture Vote 60 (Vote 65 in 1976) .....	958,609	3,513,624
Net loss (Note 2) .....	\$ 698,426	\$ 80,122

The accompanying notes are an integral part of the financial statements.

**OPERATIONS UNDER THE FARM SYNDICATES  
CREDIT ACT**

	1977	1976
<b>Income</b>		
Interest earned on loans to farm syndicates .....	\$ 918,786	\$ 867,861
Deduct: Interest on loans from Canada .....	849,709	788,228
	69,077	79,633
Service charges and other .....	43,048	50,265
	112,125	129,898
Expense allocated to operations under this Act .....	72,882	74,101
	39,243	55,797
Deduct: Provision for doubtful accounts (Note 2) .....	146	7,008
Net profit .....	\$ 39,097	\$ 48,789

The accompanying notes are an integral part of the financial statements.

**OPERATIONS UNDER THE SMALL FARM  
DEVELOPMENT PROGRAM**

	1977	1976
<b>Income</b>		
Interest earned on agreements for sale .....	\$ 786,259	\$ 725,098
Deduct: Interest on loans from Canada .....	711,174	646,524
	75,085	78,574
Application fees and other .....	12,424	3,414
	87,509	81,988
<b>Expense</b>		
Allocated to operations under this Program .....	659,697	796,337
Legal fees and other .....	16,199	22,923
	675,896	819,260
Deduct: Amount recovered from Agriculture Vote 1 .....	675,896	819,260
Excess of income over expense due to Canada (Note 5) .....	\$ 87,509	\$ 81,988

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	1976
<b>Funds Provided</b>		
Loans from Canada .....	\$ 350,500,000	\$ 358,000,000
Repayments and prepayments of principal from borrowers .....	86,983,432	78,617,330
Capital contributed by Canada .....	10,700,000	11,400,000
Net profit—Farm Syndicates Credit Act .....	39,097	48,789
Increase in accrued interest on loans from Canada .....	8,583,564	6,799,604
	\$ 456,806,093	\$ 454,865,723
<b>Funds Applied</b>		
Loans to borrowers .....	\$ 445,695,229	\$ 477,775,269
Less: Amount refinanced .....	92,372,046	105,278,878
	353,323,183	372,496,391
Repayment of loans from Canada .....	84,018,720	72,114,095
Increase in accrued interest on loans to borrowers .....	14,660,244	13,909,475
Increase (decrease) in cash .....	2,758,881	(3,029,784)
Other .....	2,045,065	(624,454)
	\$ 456,806,093	\$ 454,865,723

The accompanying notes are an integral part of the financial statements.

**FARM CREDIT CORPORATION—Continued****NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977****1. Summary of significant accounting policies**  
Corporate objective

The Farm Credit Corporation was established on October 5, 1959, by the Farm Credit Act as the successor to the Canadian Farm Loan Board. The Corporation's prime objective is to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act on December 11, 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

Pursuant to the Farm Credit Act and an agreement with the Department of Agriculture, the Corporation provides services pertaining to the purchase and sale of farm land in administering the Land Transfer Plan, a component of the Department's Small Farm Development Program. The Corporation's operating costs are reimbursed by the Department and the excess of income over expense is paid to Canada.

The transactions relating to each of these activities are accounted for separately by the Corporation.

**Allowance for doubtful accounts**

The allowance for doubtful accounts relates to loans to farmers, loans to farm syndicates and agreements for sale. This allowance represents the Corporation's estimate of future probable losses on the accounts outstanding at March 31, 1977, and includes a component which, on the basis of historical loss experience, covers future losses not yet identified and also a component to provide for specifically identified probable losses.

Actual losses on loans, recoveries on loans and the changes in the allowance are recorded in the related statement of income and expense as a provision for doubtful accounts.

Capital losses resulting from real property transactions under the Small Farm Development Program may be recovered through a separate parliamentary appropriation. No requirement for the application of this provision has yet occurred.

**Revenue recognition**

Interest on loans to farmers, loans to farm syndicates and agreements for sale is recorded as income on an accrual basis.

Appraisal fees received with applications are recorded as income when received. Appraisal fees retained from loan funds are recorded as income at the time the loans are disbursed.

Supervision fees are recorded as income annually on the related instalment due date. Discharge and partial discharge fees are recorded as income when the discharge takes place.

Service charges earned on loans to farm syndicates are recorded as income when loans are disbursed.

**Employee termination benefits**

Employee termination benefits generally accrue to employees over their service period and are payable upon their separation or retirement. A provision for this liability is reflected in the balance sheet and the related expense is included in salaries and employee benefits in the statement of income and expense.

**2. Changes in accounting policies**

The Corporation made changes in accounting policies during

1976-77. Such changes have been applied retroactively so that the accounting policies described in Note 1 have been reflected in the accompanying statements.

The following is a summary of previous practices:

**Allowance for doubtful accounts**

Previously the allowance determined by the Corporation was not recorded to reduce the assets to estimated realizable value or reflected in the statement of income and expense.

Losses incurred during the year under the Farm Syndicates Credit Act were previously written off and regarded as an expense in the statement of income and expense.

**Employee termination benefits**

Previously no provision was made in the accounts for benefits accruing to employees, payments of benefits being expensed by the Corporation when paid.

The changes in accounting policy had the effect of increasing, by \$698,426, the operating loss for the year incurred under the Farm Credit Act, of which amount, \$512,426 was related to the provision for doubtful accounts and \$186,000 to the provision for employee termination benefits. The balance of Deficit-Farm Credit Act at March 31, 1976, previously reported as retained earnings of \$778,327 has been restated to show a retroactive charge of \$1,735,800 representing the estimated allowance for doubtful accounts and provision for employee termination benefits required at that date. Of this amount, a charge of \$110,800 in respect of the provision for doubtful accounts and a credit of \$29,000 in respect of the provision for employee termination benefits were applicable to the year ended March 31, 1976, and have been reflected in the statement of income and expense for that year. An amount of \$1,654,000 is applicable to years prior to April 1, 1975, and has been applied to reduce retained earnings at that date, previously reported as \$776,649. These amounts represent non-cash expenses which have not been recovered through parliamentary appropriation.

The change in accounting policy had no effect on the net profit for the year under the Farm Syndicates Credit Act. However, the balance of Retained Earnings—Farm Syndicates Credit Act at March 31, 1976, previously reported as \$226,828 has been restated to show a retroactive charge of \$60,000 representing the estimated allowance for doubtful accounts required at that date. Of this amount, a charge of \$7,000 was applicable to the year ended March 31, 1976. An amount of \$53,000 is applicable to years prior to April 1, 1975, and has been applied to reduce retained earnings at that date, previously reported as \$171,039.

**3. Long-term receivables**

Outstanding amounts are receivable over periods of up to thirty years at interest rates in effect at the time of approval.

	Period not exceeding	Annual interest rate %	Outstanding amount (in thousands)	
			1977	1976
Loans to farmers .....	30 years	5—10	\$2,264,017	\$1,978,786
Loans to farm syndi- cates .....	15 years	6½—10	11,887	12,776
Agreements for sale .....	30 years	5—10	12,253	12,125
			<u>\$2,288,157</u>	<u>\$2,003,687</u>

## FARM CREDIT CORPORATION—Continued

A summary of the long-term receivables in the aggregate, by annual interest rate and fiscal year of maturity, is as follows:

Annual interest rate %	Maturities by fiscal year (in thousands)						1983 through 2007
	Total	1978	1979	1980	1981	1982	
5-5 1/2 %	\$ 371,295	\$ 30,980	\$18,991	\$19,503	\$20,015	\$20,417	\$ 261,389
6-6 1/2 %	362,161	24,072	11,265	11,551	11,928	12,392	290,953
7-7 1/2 %	542,332	31,016	12,668	13,533	14,423	15,315	455,377
8-8 1/2 %	698,463	41,023	13,895	14,791	15,492	16,149	597,113
9-9 1/2 %	270,821	12,673	3,870	4,206	4,570	4,944	240,558
10	43,085	1,048	650	693	692	724	39,278
	<u>\$ 2,288,157</u>	<u>\$140,812</u>	<u>\$61,339</u>	<u>\$64,277</u>	<u>\$67,120</u>	<u>\$69,941</u>	<u>\$1,884,668</u>

At March 31, 1977, accrued interest of \$87,033,000 (\$72,372,000—1976) and arrears of \$15,541,000 (\$10,366,000—1976) are included and are shown as maturing in the year ending March 31, 1978.

Prepayments of principal from borrowers of \$33.7 million (\$36.1 million—1976) were received during the year and applied as a reduction of principal. As a result, this amount has reduced the principal which would have normally become due in future years.

## 4. Real estate

This represents farm property held by the Corporation for resale and is carried at the lower of cost and net realizable value. It consists of property acquired in the process of administering the outstanding loans to farmers and to farm syndicates and must be disposed of by the Corporation within five years of acquisition or such further period as the Governor in Council may prescribe.

## 5. Due to Canada

The amount due to Canada of \$1,591,074 (\$474,104—1976) is in respect of operations during the year under the Farm Credit Act and under the Small Farm Development Program and is determined as follows:

	1977	1976
Operations under the Farm Credit Act—		
Funds received from Agriculture Vote 60 (Vote 65—1976)	\$ 2,400,000	\$ 3,900,000
Less: Portion of operating loss recoverable	958,609	3,513,624
	<u>1,441,391</u>	<u>386,376</u>
Operations under the Small Farm Development Program—		
Funds received from Agriculture Vote 1	738,070	825,000
Less: Administrative expense	675,896	819,260
	<u>62,174</u>	<u>5,740</u>
Excess of income over expense	87,509	81,988
	<u>\$1,591,074</u>	<u>\$ 474,104</u>

## 6. Canada loans

The Corporation has borrowed funds, secured by note, from the Minister of Finance for the purpose of making farm loans, pursuant to section 13 of the Farm Credit Act and section 8 of the Farm Syndicates Credit Act. The Corporation also borrows funds pursuant to the Farm Credit Act, as authorized by Order in Council P.C. 1972-1490, dated June 29, 1972, for the purposes of the Small Farm Development Program. These borrowings are repayable in accordance with the terms and interest rates prescribed at the time of borrowing.

Outstanding amounts as at March 31, 1977, are as follows:

	Period not exceeding	Annual interest rate %	Outstanding amount (in thousands)	
			1977	1976
Farm Credit Act	20 years	3 1/2—9	\$ 2,130,174	\$ 1,863,067
Farm Syndicates Credit Act	5 years	5 1/4—9	11,629	12,499
Small Farm Development Program	20 years	6—9	10,380	10,136
Accrued interest			51,694	43,111
			<u>\$ 2,203,877</u>	<u>\$1,928,813</u>

## FARM CREDIT CORPORATION—Continued

A summary of the Canada loans in the aggregate, by annual interest rate and fiscal year of maturity, is as follows:

Annual interest rate %	Maturities by fiscal year (in thousands)						1983 through 1998
	Total	1978	1979	1980	1981	1982	
3-4 %	\$ 18,147	\$ 2,698	\$ 2,260	\$ 2,353	\$ 2,451	\$ 2,552	\$ 5,833
5-5 %	303,188	35,387	28,709	29,767	31,063	32,761	145,501
6-6 %	654,680	46,857	38,094	40,544	43,152	45,929	440,104
7-7 %	551,699	28,471	19,969	21,367	22,550	23,426	435,916
8-8 %	530,613	29,019	12,293	13,304	14,401	15,592	446,004
9	145,550	4,428	3,196	3,456	3,555	3,680	127,235
	<u>\$ 2,203,877</u>	<u>\$ 146,860</u>	<u>\$ 104,521</u>	<u>\$ 110,791</u>	<u>\$ 117,172</u>	<u>\$ 123,940</u>	<u>\$ 1,600,593</u>

The amounts outstanding as of March 31, 1977, include accrued interest totalling \$51,694,000 (\$43,111,000—1976) and are shown as maturing in the year ending March 31, 1978.

### 7. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under section 12 of the Farm Credit Act. The present statutory limit on this amount is one hundred million dollars.

### 8. Income taxes

The Corporation excludes funds provided by parliamentary appropriation from its income for income tax purposes. The resulting loss carry-forward which may be applied as a reduction of taxable income in future years amounts to \$26,004,124 and the potential tax benefits of this carry-forward will expire on the following dates:

March 31, 1978	\$ 8,556,522
March 31, 1979	6,588,461
March 31, 1980	4,150,140
March 31, 1981	3,380,913
March 31, 1982	3,328,088
	<u>\$26,004,124</u>

Revenue Canada—Taxation has issued Notices of Reassessment dated January 25, 1977, for the fiscal periods 1972 through 1975 which include in income, funds received under the parliamentary appropriation for recovering the Corporation's operating loss. The effect of the reassessments, if upheld, would be to reduce the loss carry-forward for tax purposes as at March 31, 1977, from \$26,004,124 to \$2,462,562 assuming similar assessments for 1976 and 1977. A Notice of Objection has been filed by the Corporation for each of these reassessments.

### 9. Interest rates

Loans to farmers bear an interest rate from the date of approval equal to the base rate defined in section 3(3) of the Farm Credit Act Interest Rates Regulations plus one percent. The base rate is determined using the average yield on Government of Canada bonds payable in Canadian currency and due to mature in five to ten years. The lending rate is established for six-month periods commencing April 1st and October 1st each year and applies to all loans approved in the related six-month period.

However, if a new loan under the Farm Credit Act is made, a portion of which is to be used to repay an existing Farm Credit Act loan, the current lending rate and the rate on the existing loan are blended and a composite rate charged. Except for the provision for blended rates, rates on loans to farm syndicates are determined in the same manner using the yield on Government of Canada bonds maturing in one to five years plus one percent.

Interest rates on borrowings from Canada by the Corporation under section 13 of the Farm Credit Act are established for six-month periods commencing April 1st and October 1st each year in accordance with the terms and conditions approved by the Governor in Council. Similarly, rates on borrowings under section 8 of the Farm Syndicates Credit Act are set on these dates for the same six-month periods.

### 10. Commitments to borrowers

Loans to borrowers approved but not disbursed as at March 31, 1977, amounted to \$39.9 million most of which were approved at 10%. It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1977, from funds to be borrowed by the Corporation from Canada at 8¼%.

### 11. Comparative figures

Certain figures for the previous year have been restated to conform to the current year's presentation.

### 12. Anti-Inflation Act

Under this legislation, the Corporation is subject to mandatory compliance with the controls on employees' compensation.



**FARM CREDIT CORPORATION—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 8, 1977

THE HONOURABLE EUGENE F. WHELAN, P.C. M.P.  
MINISTER OF AGRICULTURE  
OTTAWA, ONTARIO

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1977 and the statements of deficit—Farm Credit Act, retained earnings—Farm Syndicates Credit Act, income and expense, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes described in note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

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## FEDERAL BUSINESS DEVELOPMENT BANK

STATEMENT OF ASSETS AND LIABILITIES  
AS AT MARCH 31

ASSETS			LIABILITIES		
	1977	1976		1977	1976
Cash .....	\$ 1,120,019	\$ 1,382,537	Cheques outstanding .....	\$ 12,686,670	\$ 15,062,686
Government of Canada Treasury Bills .....	27,303,275	17,937,712	Accrued interest on debentures .....	25,203,500	30,342,906
	28,423,294	19,320,249	Accrued interest on notes .....	10,459,855	2,567,697
Loans (Note 2) .....	1,408,381,803	1,274,256,611	Other liabilities .....	3,443,109	1,747,408
Investments, at cost (Note 2) .....	6,281,388	2,745,981		51,793,134	49,720,697
	1,414,663,191	1,277,002,592	Debentures outstanding (Note 4) .....	816,800,000	988,300,000
Interest due and accrued .....	14,662,493	9,657,564	Debiture premium and discount less amortization .....	1,130,966	1,614,743
	1,429,325,684	1,286,660,156		817,930,966	989,914,743
Less: Accumulated provision for possible future losses .....	47,000,000	31,000,000	Notes held by Canada (Note 5) .....	396,000,000	108,000,000
	1,382,325,684	1,255,660,156	Capital:		
Fixed assets at cost, less accumulated depreciation .....	2,468,625	2,082,852	Capital paid in by Canada under the Federal Business Development Bank Act .....	108,000,000	89,000,000
Other assets .....	4,041,172	930,501	Retained earnings, per statement attached .....	43,534,675	41,358,318
				151,534,675	130,358,318
	\$ 1,417,258,775	\$ 1,277,993,758		\$ 1,417,258,775	\$ 1,277,993,758

Approved by the Board:

S. KANEE,  
*Director*J. R. MURRAY,  
*Director*STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1977

FINANCIAL SERVICES			MANAGEMENT SERVICES		
	1977	(6 months) 1976		1977	(6 months) 1976
INCOME:			Salaries and employee benefits .....		
Interest .....	\$ 152,596,207	\$ 67,158,431	Staff travel and transfers .....	\$ 2,033,992	\$ 462,345
Sundry .....	3,646,883	1,498,463	Rental and other expenses—leased premises .....	308,694	56,968
	156,243,090	68,656,894	Publicity .....	210,101	50,335
			Office supplies and expenses .....	176,088	85,768
			Training Seminars .....	129,835	26,893
			Training and Information Services publica- tions .....	358,191	213,035
			CASE counselling fees .....	697,026	146,403
			All other operating expenses .....	731,928	205,280
				589,064	121,479
EXPENSES:				5,234,919	1,368,506
Salaries and employee benefits .....	28,245,904	12,254,269	Charged by Financial Services .....	586,000	401,031
Staff travel and transfers .....	2,355,237	969,494	Total expenditures .....	5,820,919	1,769,537
Rental and other expenses—leased premises .....	3,858,297	1,611,161	Less: Revenue from CASE counselling, Training Seminar registration, etc. ....	327,723	69,233
Depreciation of fixed assets .....	705,930	306,662	Amount recovered from the Department of Industry, Trade and Commerce Vote 60 (vote 70B in 1976) .....	\$ 5,493,196	\$ 1,700,304
Publicity .....	965,581	547,709			
Telephone, telex and telegrams .....	1,093,433	490,141	Total expenditures were incurred as follows:		
Office supplies and expenses .....	1,178,752	535,071	Management Counselling .....	\$ 1,619,940	\$ 412,202
All other operating expenses .....	1,733,511	795,261	Management Training .....	1,163,840	333,688
Total operating expenses .....	40,136,645	17,509,768	Information Services .....	1,248,717	306,594
Less: Charged to Management Services .....	586,000	401,031	Administration .....	760,012	250,739
Net operating expenses .....	39,550,645	17,108,737	Capital expenditures .....	442,410	65,283
Interest on term debt (including amortiza- tion of discount and premium on debentures) .....	94,584,381	42,130,950		5,234,919	1,368,506
Provision for losses on loans and invest- ments .....	19,931,707	5,799,005	Charged by Financial Services .....	586,000	401,031
	154,066,733	65,038,692		\$ 5,820,919	\$ 1,769,537
Balance of income transferred to retained earnings .....	\$ 2,176,357	\$ 3,618,202			

**FEDERAL BUSINESS DEVELOPMENT BANK—Continued****STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	(6 months) 1976
Balance, beginning of period .....	\$41,358,318	\$37,740,116
Balance of income for the period .....	2,176,357	3,618,202
Balance, end of period .....	\$43,534,675	\$41,358,318

**STATEMENT OF ACCUMULATED  
PROVISION FOR POSSIBLE  
FUTURE LOSSES ON LOANS AND INVESTMENTS  
FOR THE YEAR ENDED MARCH 31, 1977**

Balance, beginning of period .....	\$31,000,000	\$26,800,000
Add:		
Recovery of amounts previously written off ....	152,770	72,818
Provision for losses for the period .....	19,931,707	5,799,005
	20,084,477	5,871,823
	51,084,477	32,671,823
Less: Amounts written off during the period .....	4,084,477	1,671,823
Balance, end of period .....	\$47,000,000	\$31,000,000

**STATEMENT OF CHANGES IN CASH POSITION  
FOR THE YEAR ENDED MARCH 31, 1977**

	1977	(6 months) 1976
<b>SOURCE OF CASH:</b>		
Loans from Canada .....	\$301,000,000	\$108,000,000
Capital paid in by Canada .....	19,000,000	10,000,000
Repayments by borrowers .....	231,760,665	95,654,329
	551,760,665	213,654,329
Net income .....	2,176,357	3,618,202
Items not requiring an outlay of cash—		
Increment in accumulated provision for		
possible future losses .....	16,000,000	4,200,000
Depreciation of fixed assets .....	705,930	306,662
Net changes in accrued interest .....	(2,252,177)	21,568,234
Cash provided from operations .....	16,630,110	29,693,098
	568,390,775	243,347,427
<b>APPLICATION OF CASH:</b>		
Disbursements to borrowers and investees ....	369,421,264	197,422,961
Repayment of maturing debentures .....	171,500,000	39,500,000
Repayment of maturing notes .....	13,000,000	
Other .....	2,990,450	719,874
	556,911,714	237,642,835
Net increase in cash position .....	\$ 11,479,061	\$ 5,704,592
Increase in cash and Government of Canada		
Treasury Bills .....	\$ 9,103,045	\$ 7,326,909
Add: Decrease (increase) in cheques outstand-		
ing .....	2,376,016	(1,622,317)
	\$ 11,479,061	\$ 5,704,592

**NOTES TO FINANCIAL STATEMENTS  
AS AT MARCH 31, 1977****1. Significant Accounting Policies:****Loans and Investments**

Loans and Investments are recorded as assets when disbursed. Each loan remains as an asset until it is repaid or until realization of its security. Each investment remains as an asset until it is sold or written off. Losses on loans and investments are provided for as described in the following paragraph.

**Provision for losses on loans and investments**

A charge against income is made to cover amounts written off on loans and investments during the period. In addition, a provision is established to provide for future losses. This provision includes a component which, on the basis of historical loss experience, covers future losses not yet identified, and also a component to provide for specifically identified probable losses.

**Revenue recognition**

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where the Bank has taken possession of the assets pledged as security.

**2. Amounts not disbursed at March 31, 1977 on loans and investments authorized were approximately \$111,000,000 (1976—\$121,000,000).****3. The Bank is contingently liable as guarantor of loans aggregating \$146,250.**

**FEDERAL BUSINESS DEVELOPMENT BANK—Concluded**

4. Debentures issued to and held by the Bank of Canada at March 31, 1977 were as follows:

Rate	Maturities by Fiscal Year (in thousands of dollars)					Total
	1978	1979	1980	1981	1982	
%						
6-6½	\$ 66,800	\$ 6,000	\$	\$	\$	\$ 72,800
7-7½	71,700	127,800	78,400	51,400	44,200	373,500
8-8½	10,700	15,400	70,400	40,000	39,800	176,300
9-9½	22,400	22,300	22,300	79,600	47,600	194,200
	<u>\$171,600</u>	<u>\$171,500</u>	<u>\$171,100</u>	<u>\$171,000</u>	<u>\$131,600</u>	<u>\$816,800</u>

5. Notes held by Canada at March 31, 1977 were as follows:

Rate	Maturities by Fiscal Year (in thousands of dollars)						Total
	1978	1979	1980	1981	1982	1983 through 1985	
%							
8-8½	\$ 5,000	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 5,000	\$ 25,000
9-9½	46,000	46,000	48,000	48,000	47,000	136,000	371,000
	<u>\$ 51,000</u>	<u>\$ 50,000</u>	<u>\$ 51,000</u>	<u>\$ 52,000</u>	<u>\$ 51,000</u>	<u>\$ 141,000</u>	<u>\$ 396,000</u>

6. The Bank maintains a Pension Fund for its employees which is contributory, trustee and funded. According to the latest independent actuarial valuation, which was conducted as of December 31, 1976, an experience deficiency of \$1,259,800 arose during 1976. This deficiency, together with interest, is to be funded and charged to operations over a period not to exceed the next five years.

7. As at March 31, 1977 the Bank had fifteen directors (fourteen in 1976) and ten senior officers (nine in 1976). One senior officer retired in February 1977. Remuneration of \$59,500 (\$27,875 for 6 months in 1976) was paid to the ten directors selected from outside the public service of Canada. Remuneration of \$453,573 (\$207,387 for 6 months in 1976) was paid to the senior officers. One senior officer is also a director.

**AUDITOR'S REPORT**

THE HONOURABLE MINISTER OF INDUSTRY,  
TRADE AND COMMERCE,  
OTTAWA, ONTARIO.

Sir:

I have examined the statement of assets and liabilities of the Federal Business Development Bank as at March 31, 1977 and the statements of operations, retained earnings, changes in cash position and accumulated provision for possible future losses on loans and investments for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present a true and fair view of the financial position of the Bank as at March 31, 1977 and the results of its operations, the changes in its cash position and the changes in the accumulated provision for possible future losses on loans and investments for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Bank, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Bank.

Yours very truly,

RAYMOND J. MORCEL, C.A.  
of Price Waterhouse & Co.  
Montreal, Quebec  
May 4, 1977

## FRESHWATER FISH MARKETING CORPORATION

(Established by the Freshwater Fish Marketing Act)

## BALANCE SHEET AS AT APRIL 30, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Cash .....	\$	\$	Bank indebtedness .....	\$	\$
Advances to agents .....	305,035	434,895	Accounts payable .....	135,992	611,685
Accounts receivable .....		116,543	Due to agents—fish purchases .....	530,703	79,340
—Trade .....	1,524,600	2,187,773	Accrued interest payable .....	297,215	536,370
—Other .....	293,684	86,742	Loans from Canada (Note 5) .....	252,638	11,794,158
Grants receivable (Note 2) .....	209,522			9,493,473	
Inventory at lower of cost or net realizable value .....				10,710,021	13,021,553
—finished fish products .....	2,045,000	3,260,000			
—packaging material and parts .....	740,522	503,164	SURPLUS AND RETAINED EARNINGS		
Prepaid expenses .....	104,422	22,686	Contributed surplus .....	515,752	515,752
Mortgage loan receivable (Note 3) .....	96,518	87,500	Retained earnings (Deficit) (Note 6) .....	95,063	(1,089,118)
Fixed Assets (Note 4) .....	6,001,533	5,748,884		610,815	(573,366)
	\$11,320,836	\$12,448,187		\$11,320,836	\$12,448,187

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

P. MOSS  
DirectorA. W. WOOD  
DirectorSTATEMENT OF OPERATIONS  
FOR THE YEAR ENDED APRIL 30, 1976

	1976	1975
Sales .....	\$21,934,192	\$18,683,200
Cost of sales .....	18,960,348	16,653,438
Gross margin .....	2,973,844	2,029,762
Selling and Administrative Expense:		
Interest .....	844,037	955,329
Salaries and employee benefits .....	513,513	447,730
Bad debt expense .....	79,000	24,422
Travel .....	54,033	48,119
Communications .....	43,536	47,179
Meetings and fees .....	39,397	15,107
Publicity .....	32,288	39,968
Office equipment rental and repairs .....	31,509	35,420
Office supplies .....	27,687	31,743
Insurance .....	12,501	3,228
Professional services .....	7,612	11,695
Other administrative expenses .....	47,646	34,779
	1,732,759	1,694,719
Income from operations before extraordinary item .....	1,241,085	335,043
Extraordinary item:		
Payment to Co-operative Fisheries Limited under guarantee agreement (Note 7) .....	437,267	
Net income for the year .....	\$ 803,818	\$ 335,043

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED APRIL 30, 1976

	1976	1975
Retained earnings (Deficit) beginning of the year .....	\$(1,089,118)	\$(1,491,058)
Payments received in respect of prior years' operating losses (Note 6) .....	750,000	150,000
	(339,118)	(1,341,058)
Net income for the year .....	803,818	335,043
	464,700	(1,006,015)
Final payment to fishermen .....	(369,637)	(83,103)
Retained earnings (Deficit) end of year .....	\$ 95,063	\$(1,089,118)

The accompanying notes are an integral part of the financial statements.



## FRESHWATER FISH MARKETING CORPORATION—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED APRIL 30, 1976

SOURCE OF FUNDS	1976	1975
Income from operations before extraordinary items	\$ 1,241,085	\$ 335,043
—Add—Depreciation and amortization not requiring an out-lay of funds	435,858	395,364
Deduct—Payment under guarantee agreement (Note 7)	437,267	
Funds generated by operations	1,239,676	730,407
Increase (Decrease) in cash	570,887	(1,577,453)
Net increase in receivables	49,199	51,368
Increase (Decrease) in inventories	895,906	(369,987)
Payments received in respect of prior years' operating losses	750,000	150,000
Grant received from the Department of Regional Economic Expansion		205,842
	<u>3,505,668</u>	<u>(809,823)</u>
USE OF FUNDS		
Increase (Decrease) in accounts payable and accruals	146,839	(357,880)
Additions to fixed assets	688,507	200,892
Final payment to fishermen	369,637	83,103
Decrease in liability to Fisheries Prices Support Board		1,103,225
Repayment of mortgages payable		224,661
	<u>1,204,983</u>	<u>1,254,001</u>
Funds applied to repay loans from Canada	2,300,685	(2,063,824)
Loans from Canada, beginning of year	11,794,158	9,730,334
Loans from Canada, end of year	<u>\$ 9,493,473</u>	<u>\$11,794,158</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 1976

## 1. Accounting policy

## Payments to Fishermen

Initial payments to fishermen are recorded as a cost in the Statement of Operations in the year in which the fish are delivered. Final payments made to fishermen are charged to Retained Earnings in the year paid.

## Depreciation

The cost of fixed assets is written off by depreciation charges over the estimated useful lives of the fixed assets on the following basis:

Buildings	—Lake stations	10% Declining balance
	—Plant	40 year Straight line
Equipment	—Plant	20% Declining balance
	—Mobile	30% Declining balance
Packer vessel		15 year Straight line
Leasehold improvements		20 year Straight line

## Contributed Surplus

Contributed Surplus represents the proceeds of a grant from the Department of Regional Economic Expansion towards the construction of the Corporation's Transcona plant.

## 2. Government assistance for Fish Packing and Processing Stations

The Department of Indian Affairs and Northern Development has agreed to reimburse the Corporation in the amount of \$170,000 to offset certain costs incurred by the Corporation in operating a fish packing and processing plant at Island Lake, Manitoba.

The Department of Indian Affairs and Northern Development and the Department of Northern Saskatchewan have each agreed to reimburse the Corporation in the amount of \$30,000 to offset certain costs incurred by the Corporation in operating a fish packing and processing plant at Lake Athabasca, Saskatchewan.

The total of \$230,000 in government assistance has been offset against costs included in the Statement of Operations.

## 3. Mortgage Loan Receivable

The loan which bears interest at a rate of 10% per annum is secured by a chattel mortgage and is subject to consecutive monthly blended payments of \$1,048 until May 1, 1984.

## 4. Fixed Assets

At April 30, 1976, the fixed assets and related accumulated depreciation were as follows:

	Cost	Accumulated Depreciation	Net
Land	\$ 236,766	\$	\$ 236,766
Buildings	4,326,550	467,084	3,859,466
Equipment	2,493,294	1,226,845	1,266,449
Packer vessel	234,300	78,100	156,200
Construction in progress	86,093		86,093
Leasehold improvements	521,242	124,683	396,559
	<u>\$ 7,898,245</u>	<u>\$ 1,896,712</u>	<u>\$ 6,001,533</u>

## Leasehold Improvements

The Corporation has spent \$1,208,319 on land and a processing plant constructed for the Department of Indian Affairs and Northern Development at Hay River, N.W.T. Under a twenty-year agreement dated July 1, 1972, the Department has leased this property back to the Corporation for one dollar (\$1.00) per year. The Corporation has received \$850,000 from the Department and the balance of \$358,319 is being amortized as a leasehold improvement over the term of the lease.

## 5. Loans from Canada

These demand loans, secured by promissory notes, are made under Section 17 of the Act. At April 30, 1976, the outstanding loans included the following:

Amount	Interest Rate
\$2,450,000	7½%
1,350,000	8½%
650,000	8½%
4,262,473	4½%
158,000	7½%
623,000	9½%
<u>\$9,493,473</u>	

Payment of the instalment due on June 1, 1975, has been made on July 29, 1976.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED APRIL 30, 1976—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

## 6. Deficit

Contributions of \$3,000,000 towards the operating losses incurred by the Corporation in 1971-72 and 1972-73 have been requested from the Federal and participating Provincial and Territorial governments. Of this amount, \$2,700,000 has been received; \$1,500,000 from Canada, \$150,000 from the Northwest Territories, \$150,000 from Ontario, \$150,000 from Alberta, and \$750,000 from Manitoba. These amounts have been credited to deficit in the year in which they were received. Under terms of an agreement with the Province of Manitoba, if the remaining \$300,000 is not received, the Manitoba contribution will become repayable.

## 7. Payment to Co-operative Fisheries Limited Under Guarantee Agreement

Under the terms of an Agreement entered into with one of its agents, Co-operative Fisheries Limited, the Corporation guaranteed that Co-operative Fisheries Limited would have a net income of \$75,000 for their fiscal year ended October 31, 1975. The Corporation has received Co-operative Fisheries Limited's audited financial statements for the year ended October 31, 1975, which indicate an operating loss of \$362,000. Thus, the Corporation's liability to Co-operative Fisheries Limited is \$437,000, of which \$255,000 has been paid.

## 8. Supplementary Information

During the year, remuneration paid to Directors as Directors was \$10,500 and remuneration paid to Officers was \$67,700. The Corporation has eleven (11) Directors and two Officers; one Officer is also a Director.

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,  
MINISTER OF FISHERIES AND THE ENVIRONMENT,  
OTTAWA, ONTARIO.

Dear Mr. LeBlanc,

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1976 and the statements of retained earnings, operations and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1976 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 1 applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL  
*Auditor General of Canada*

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**GREAT LAKES PILOTAGE AUTHORITY, LTD.**  
(Incorporated under the Canada Corporations Act)

**BALANCE SHEET AS AT DECEMBER 31, 1976**

ASSETS	1976	1975	LIABILITIES	1976	1975
Current assets			Current liabilities		
Cash and short-term deposits .....	\$ 1,511,290	\$ 688,890	Accounts payable and accrued liabilities .....	\$ 1,530,931	\$ 1,185,611
Accounts receivable .....	528,422	386,426	Due to Canada in respect of parliamentary appropriations .....	343,104	
	2,039,712	1,075,316	Due to Public Service Superannuation account .....	154,000	109,000
Fixed assets at cost (Note 2) .....	79,864	77,512	Deferred collections (Note 3) .....	10,177	35,093
Less: accumulated depreciation .....	27,815	21,961		2,038,212	1,329,704
	52,049	55,551	Provision for employee termination benefits .....	685,000	520,000
				2,723,212	1,849,704
			<b>EQUITY OF CANADA</b>		
			Capital stock:		
			Authorized—50 shares of \$100 par value		
			Issued—15 shares fully paid .....	1,500	1,500
			Contributed Capital .....	80,499	77,779
			Deficit .....	(713,450)	(798,116)
				(631,451)	(718,837)
	\$ 2,091,761	\$ 1,130,867		\$ 2,091,761	\$ 1,130,867

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

F. JACKSON  
Director

L. E. BELAND  
Director

**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
<b>Income:</b>		
Pilotage charges .....	\$ 4,751,374	\$ 3,538,172
Miscellaneous dispatching income .....	115,083	95,092
Interest and other income .....	74,760	29,632
	4,941,217	3,662,896
<b>Expenses:</b>		
Pilots' fees, salaries and benefits .....	4,441,860	3,848,599
Special superannuation contribution .....	45,000	62,000
Staff salaries and benefits .....	534,269	451,034
Employee termination benefits .....	227,999	110,452
Transportation and travel .....	349,731	216,808
Pilot boats .....	247,974	211,292
Professional and special services .....	65,988	49,142
Communications .....	38,586	32,133
Rentals .....	27,291	26,071
Utilities, materials and supplies .....	22,272	8,976
Repairs and maintenance .....	9,186	6,544
Depreciation .....	6,036	5,979
	6,016,192	5,029,030
Net loss for year .....	\$ 1,074,975	\$ 1,366,134

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF DEFICIT**  
**FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
Balance at beginning of year		
As previously reported .....	\$ 520,000	\$ 460,000
Prior years' adjustments (Note 4) .....	278,116	63,249
As restated .....	798,116	523,249
Net loss for year .....	1,074,975	1,366,134
	1,873,091	1,889,388
<b>Less:</b>		
Recovered from parliamentary appropriations .....	1,163,047	1,091,856
Deduct: Fixed asset acquisitions (net) .....	3,406	589
	1,159,641	1,091,267
Balance at end of year .....	\$ 713,450	\$ 798,116

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CONTRIBUTED CAPITAL**  
**FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
Balance at beginning of year		
As previously reported .....	\$55,551	\$60,941
Prior years' adjustments (Note 4a) .....	22,228	16,249
As restated .....	77,779	77,190
Parliamentary appropriations to finance additions to fixed assets during the year .....	2,720	589
Balance at end of year .....	\$80,499	\$77,779

The accompanying notes are an integral part of the financial statements.

## GREAT LAKES PILOTAGE AUTHORITY, LTD.—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Funds provided		
Parliamentary appropriations .....	\$ 1,163,047	\$ 1,091,856
Funds applied		
Loss for year .....	1,074,975	1,366,134
Items not requiring funds		
Provision for termination benefits .....	227,999	110,452
Depreciation .....	6,036	5,979
	840,940	1,249,703
Payment of termination benefits .....	63,499	50,452
Additions to fixed assets .....	2,720	589
	907,159	1,300,744
Increase (decrease) in working capital during year..	255,888	(208,888)
Working capital (deficiency) beginning of year.....	(254,388)	(45,500)
Working capital (deficiency) end of year .....	\$ 1,500	\$ (254,388)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1976

## 1. Significant accounting policies

## (a) Parliamentary appropriations

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Amounts received from parliamentary appropriations in excess of the deficit are shown under current liabilities.

## (b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the asset as follows:

Buildings	20 years
Office furniture & equipment	10 years

Although charged in the Statement of Operations depreciation is not recovered from parliamentary appropriations.

## (c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, plus the cost of capital assets financed from parliamentary appropriations, are shown as contributed capital.

## 2. Fixed assets

At December 31, 1976 the fixed assets and related accumulated depreciation were as follows:

	1976		1975	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Buildings .....	\$ 60,600	\$ 20,000	\$ 60,600	\$ 16,000
Office furniture & equipment .....	19,200	7,800	16,900	5,900
	<u>\$ 79,800</u>	<u>\$ 27,800</u>	<u>\$ 77,500</u>	<u>\$ 21,900</u>

## 3. Deferred collections

Accounts receivable include an amount of \$10,177 (\$35,093 in 1975) arising from pilotage services accounted for at the dispatching office of the United States Pilot Corporation at Duluth, Minnesota. Due to the lack of precise accounting information from the United States Pilot Corporation, the amount receivable and the date of collection cannot be determined. Because of these uncertainties, these amounts are not included in income but are shown as a deferred collection on the balance sheet.

## 4. Prior years' adjustments

## (a) Contributed capital

In previous years an account was maintained within Equity of Canada entitled Residual value of capital assets financed from parliamentary appropriations. This account was credited with values assigned to assets transferred by Canada to the Authority in 1972 plus the cost of fixed assets financed from parliamentary appropriations since that date. The account was reduced by depreciation and the net book value of assets disposed of and the deficit was reduced by a corresponding amount. Under the new policy, gains or losses on disposal of fixed assets are recorded in the Statement of Operations and contributed capital represents the original value assigned to assets transferred in 1972 plus the cost of fixed assets financed from parliamentary appropriations since that date.

As a result of the retroactive application of this change in accounting policy, contributed capital at December 31, 1974 increased by \$16,249 and the deficit at that date increased by a corresponding amount; for the 1975 year, contributed capital increased by \$5,979 and the deficit increased by a similar amount.

## (b) Public Service Superannuation Plan

During 1976 the Authority was required to record in its accounts the employer contribution in respect of the purchase of past service pension benefits by pilots who became employees (note 5). Previously the Authority was of the opinion that it would not be required to match these contributions. As a result of the retroactive application of this change, the deficit at December 31, 1974 increased by \$47,000; for the 1975 year the loss on operations has been increased by \$62,000 over the amount previously reported.

## (c) Due from Canada

The amount recognized in the Authority's 1975 financial statements as Due from Canada in respect of the Authority's deficit has been reversed because payment was conditional on the Crown releasing funds to the Authority and therefore the amount did not constitute a receivable of the Authority at that date. As a result of the reversal the amount charged against deficit at December 31, 1975 was \$146,888.

## 5. Contingent liability

Under provisions of the Pilotage Act pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Plan. Certain pilots have exercised their option to become employees and have elected to purchase pension benefits in respect of past service. These elections have created an obligation to make employer contributions in respect of past service, and in 1976 the Authority recorded these contributions in the accounts (Note 4b).

Pilots who have elected to become employees may purchase past service pension benefits either by monthly instalments which are to be paid over their remaining service periods or by the payment of a lump sum. Virtually all of these pilots have elected to pay on the instalment basis and therefore the Authority will be required to

**GREAT LAKES PILOTAGE AUTHORITY, LTD.—Concluded**

match past service pension contributions over the remaining service lives of the pilots.

With respect to pilots who have elected to purchase past service benefits by monthly instalments, employer contributions amounting to approximately \$390,000 will be required over future years until their retirement. Should all the pilots elect however to pay a lump sum in respect of past services the authority would be required to match an additional amount estimated at \$270,000.

With respect to the 20 contract pilots who may elect, in the future, to become employees of the Authority, the contingent liability with respect to past service pension contributions has not yet been determined.

**6. Remuneration of directors and officers**

Expense includes remuneration of directors as directors \$2,000 (1975-\$3,248), and remuneration of officers as officers, \$81,399 (1975-\$47,566). The Authority has six directors and six officers. Two officers are also directors.

**7. Comparative figures**

The presentation of the 1975 comparative figures has been amended to conform to the 1976 format.

**8. Anti-inflation legislation**

Under P.C. 1976-3079 of December 10, 1976 with retroactive effect from May 27, 1976 the Authority is subject to the Anti-inflation Act and the regulations promulgated thereunder, which provide for restraints of prices, profit margins and compensation of employees.

Ottawa, Ontario  
March 18, 1977

THE HONOURABLE OTTO E. LANG, P.C., M.P.  
MINISTER OF TRANSPORT  
OTTAWA, ONTARIO

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1976 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1976 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes described in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*



**LAURENTIAN PILOTAGE AUTHORITY**  
*(Incorporated under the Pilotage Act)*

## BALANCE SHEET AS AT DECEMBER 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
<b>Current assets</b>			<b>Current liabilities</b>		
Cash and term deposits .....	\$ 1,157,319	\$ 1,046,595	Accounts payable and accrued liabilities .....	\$ 2,461,628	\$ 2,365,082
Accounts receivable .....	2,089,524	1,960,142	Due to Canada		
	3,246,843	3,006,737	In respect of parliamentary appropriations		
<b>Fixed assets (Note 2)</b>			(Note 3) .....	275,000	310,377
Cost .....	278,639	276,201	Advance from Treasury Board Contingency		
Accumulated depreciation .....	175,657	142,144	Vote 5 .....		425,000
	102,982	134,057		2,736,628	3,100,459
				259,000	190,000
			Provision for employee termination benefits .....	2,995,628	3,290,459
			<b>EQUITY OF CANADA</b>		
			Contributed capital (Note 4a) .....	278,128	276,201
			Reserve for renewal and/or acquisition of major		
			fixed assets .....	75,000	
			Retained earnings (deficit) .....	1,069	(425,866)
				354,197	(149,665)
	\$ 3,349,825	\$ 3,140,794		\$ 3,349,825	\$ 3,140,794

Commitments and contingent liabilities (Note 6)

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

PAUL BAILLY  
ChairmanYVON MATTE  
MemberSTATEMENT OF CONTRIBUTED CAPITAL  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Balance at beginning of year		
As previously reported .....	\$ 134,057	\$ 168,513
Prior years' adjustments (Note 4a) .....	142,144	104,277
As restated .....	276,201	272,790
Parliamentary appropriations to finance additions		
to fixed assets during the year .....	1,927	3,411
Balance at end of year .....	\$ 278,128	\$ 276,201

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Balance at beginning of year		
As previously reported .....	\$ (190,000)	\$ (175,000)
Prior years' adjustments (Note 4)		
Contributed capital .....	(142,144)	(104,277)
Superannuation plan .....	(93,722)	(39,579)
As restated .....	(425,866)	(318,856)
Net income (loss) for year .....	98,557	(575,919)
	(327,309)	(894,775)
<b>Add:</b>		
Recovery from parliamentary appropriations .....	347,613	413,144
Services provided free of charge by a government		
department .....	55,765	55,765
	76,069	(425,866)
<b>Less:</b>		
Reserve for renewal and/or acquisition of major		
fixed assets .....	75,000	
Balance at end of year .....	\$ 1,069	\$ (425,866)

The accompanying notes are an integral part of the financial statements.

## LAURENTIAN PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Income		
Pilotage charges .....	\$12,735,614	\$10,385,695
Interest and other income (Note 5) .....	163,424	44,076
	<u>12,899,038</u>	<u>10,429,771</u>
Expenses		
Pilots' fees, salaries and benefits .....	10,132,575	8,645,731
Pilot boats .....	1,209,748	961,011
Staff salaries and benefits .....	931,219	889,587
Professional and special services .....	216,220	160,975
Rentals .....	93,203	76,425
Communications .....	71,197	64,020
Transportation and travel .....	45,206	37,578
Utilities, materials and supplies .....	37,549	41,107
Repairs and maintenance .....	20,207	22,807
Bad debts expense .....	7,665	74,188
Other .....	35,692	32,261
	<u>12,800,481</u>	<u>11,005,690</u>
Net income (loss) for year .....	\$ 98,557	\$ (575,919)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Funds provided		
Funds provided from operations (Note 7) .....	\$272,949	\$
Parliamentary appropriations		
Operations .....	347,613	413,144
Fixed assets .....	1,927	3,411
	<u>622,489</u>	<u>416,555</u>
Funds applied		
Funds applied to operations (Note 7) .....		449,422
Payment of employee termination benefits .....	16,114	17,865
Additions to fixed assets .....	2,438	3,411
	<u>18,552</u>	<u>470,698</u>
Increase (decrease) in working capital .....	603,937	(54,143)
Working capital (deficiency) at beginning of year .....	(93,722)	(39,579)
Working capital (deficiency) at end of year .....	<u>\$510,215</u>	<u>\$ (93,722)</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1976

## 1. Significant accounting policies

## (a) Parliamentary appropriations

The Laurentian Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, the excess of expenditures over revenues is to be recovered from parliamentary appropriations provided for the purpose. Accordingly, the amounts received from appropriations in excess of the deficit are shown under current liabilities.

## (b) Depreciation

Depreciation is calculated on the straight line basis and is based on the following estimated useful lives:

Buildings	20 years
Pilot boats	20 years
Office furniture and equipment	10 years
Communications equipment	10 years
Vehicles	3½ years

## (c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, plus the cost of fixed assets financed from parliamentary appropriations, are shown as contributed capital.

## (d) Office space

An estimate of rent for office space provided without charge by a government department is included as an expense and credited to Retained Earnings.

## 2. Fixed assets

At December 31, 1976 the fixed assets and related accumulated depreciation were as follows:

	1976		1975	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land .....	\$ 9,300	\$	\$ 9,300	\$
Buildings .....	23,622	8,245	23,622	6,567
Pilot boats .....	117,000	65,000	117,000	52,000
Office furniture and equipment .....	59,167	33,341	56,729	26,179
Communications equipment .....	47,896	47,417	47,896	37,909
Vehicles .....	21,654	21,654	21,654	19,489
	<u>\$278,639</u>	<u>\$175,657</u>	<u>\$276,201</u>	<u>\$142,144</u>

## 3. Due to Canada

Although the Authority is on a calendar year basis, parliamentary appropriations are granted for a fiscal year. The amount refundable of \$275,000 represents the balance payable to Canada on amounts received from appropriations in excess of the deficit to March 31, 1976. Since April 1, 1976 the Authority has operated on a self-sustaining basis, and accordingly, has not required appropriations.

LAURENTIAN PILOTAGE AUTHORITY—Continued

4. Prior years' adjustments

(a) Contributed capital

In previous years an account was maintained within Equity of Canada entitled Residual value of capital assets financed from parliamentary appropriations. This account was credited with values assigned to assets transferred by Canada to the Authority in 1972 plus the cost of fixed assets financed from parliamentary appropriations since that date. The account was reduced by depreciation and the net book value of assets disposed of, and the deficit was reduced by a corresponding amount. Under the new policy, depreciation and gains or losses on disposal of fixed assets are recorded in the Statement of Operations and contributed capital represents the original value assigned to assets transferred in 1972 plus the cost of fixed assets financed from parliamentary appropriations since that date. This change in accounting policy was applied retroactively to February 1, 1972.

As a result of the retroactive application of this change, contributed capital at December 31, 1974 increased by \$104,277 and the deficit at that date increased by a corresponding amount; for the 1975 year, contributed capital increased by \$37,867 and the deficit increased by that amount.

(b) Public Service Superannuation Plan

During 1976 the Authority was required to record in its accounts the employer contribution in respect of the purchase of past service pension benefits by pilots who became employees (Note 6a). Previously the Authority was of the opinion that it would not be required to match these contributions. As a result of the retroactive application of this change, the deficit at December 31, 1974 increased by \$39,579; for the 1975 year the loss on operations has been increased by \$54,143 over the amount previously reported.

5. Other income

Other income includes:

- \$30,000 received for damages caused by a vessel at the wharf at Les Escoumins in 1974; the wharf had no book value, and
- \$27,481 received as compensation with respect to a rescue operation performed in 1974.

6. Commitments and contingent liabilities

(a) Past service pension contributions

Under provisions of the Pilotage Act contract pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Plan. Certain pilots have exercised their option to become employees and have elected to purchase pension benefits in respect of past services. These elections have created an obligation to make employer contributions in respect of past service, and in 1976 the Authority recorded these contributions in the accounts (Note 4b).

Pilots who have elected to become employees may purchase past service pension benefits either by monthly installments which are to be paid over their remaining service periods or by the payment of a lump sum. Virtually all of these pilots have elected to pay on the installment basis and therefore the Authority will be required to match past service pension contributions over the remaining service lives of the pilots.

With respect to pilots who have elected to purchase past service pension benefits by monthly installments, employer contributions amounting to approximately \$260,000 will be required over future years until their retirement. Should all the pilots elect to pay a lump sum in respect of past services, the Authority would be required to match an additional amount estimated at \$140,000.

With respect to the 220 contract pilots who may elect, in the future, to become employees of the Authority, the contingent liability with respect to past service pension contributions has not yet been determined.

(b) Contractual and employee agreements

Claims aggregating approximately \$150,000 in respect of contractual and employee agreements have been received by the Authority. The Authority feels that its position is defensible and that the final outcome of these claims should not result in any material payments.

(c) Charges in dispute

Charges for certain pilotage services rendered from 1973 to 1975 amounting to \$435,013 are in dispute. While court judgements rendered have been essentially in favour of the Authority, appeals have been filed with the courts and are yet to be heard. In addition, charges for similar pilotage services not specifically in dispute amount to approximately \$500,000. The Authority believes that adequate provision for any loss related to this action has been included in its estimate of doubtful accounts.

7. Funds provided by (applied to) operations

	1976	1975
Net income (loss) for year .....	\$ 98,557	\$ (575,919)
Items not requiring an outlay of funds:		
Provision for employee termination benefits .....	85,114	32,865
Depreciation of fixed assets .....	33,513	37,867
Services provided free of charge by a government department .....	55,765	55,765
	<u>\$ 272,949</u>	<u>\$ (449,422)</u>

8. Remuneration of members and officers

Expense includes remuneration of members as members, \$5,514 (1975—\$9,250), and remuneration of officers as officers, \$104,150 (1975—\$100,725). The Authority has seven members and four officers. Two officers are also members.

9. Comparative figures

The presentation of the 1975 comparative figures has been amended to conform to the 1976 format.

10. Anti-inflation legislation

Under P.C. 1976-3079 of December 10, 1976 with retroactive effect from May 27, 1976 the Authority is subject to the Anti-inflation Act and the regulations promulgated thereunder, which provide for restraints on prices, profit margins and compensation of employees. The Authority has complied in all material respects with the controls.

**LAURENTIAN PILOTAGE AUTHORITY—Concluded**

Ottawa, Ontario  
March 23, 1977

THE HONOURABLE OTTO E. LANG, P.C., M.P.  
MINISTER OF TRANSPORT  
OTTAWA, ONTARIO.

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1976 and the statements of operations, retained earnings, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1976 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes described in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

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LOTO CANADA INC.  
(Incorporated under the Canada Business Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1977

ASSETS		LIABILITIES	
Cash and deposit certificates		Accounts payable	\$ 2,170,326
Funds reserved in Prize Account	\$40,809,550	Unclaimed prizes—completed draws	5,143,650
Funds available for general purposes	7,819,406	Provision for prizes and promotions—future draws (Note 3)	3,577,950
	48,628,956	Deferred revenue	38,789,894
Accrued interest	368,653	Due to the Receiver General for Canada	585,164
Advances and accounts receivable	196,159		50,266,984
Deferred expenses	1,073,217		
		SHAREHOLDER'S EQUITY	
		Capital stock—1 common share authorized, issued and outstanding	1
	\$50,266,985		\$50,266,985

The accompanying notes are an integral part of the financial statements.

Approved by the Board of Directors

R. A. FALLOW  
Director

P. LESTER  
Director

STATEMENT OF OPERATIONS FOR THE PERIOD FROM  
INCORPORATION JUNE 7, 1976  
TO MARCH 31, 1977

Revenue	
Lottery ticket sales	\$107,181,940
Less: discounts to wholesalers	9,615,542
	97,566,398
Contribution from the Olympic Lottery of Canada Corporation (Note 2)	1,300,000
	98,866,398
Prizes	
Completed draws	55,294,800
Provision for prizes—future draws (Note 3)	3,510,900
Bonuses to sellers of winning tickets	372,550
	59,178,250
	39,688,148
	14,006,718
Selling, distribution and administration expenses	
Net revenue before interest income	25,681,430
Interest income	2,595,458
Net revenue for the period transferred to the credit of the Receiver General for Canada	\$28,276,888

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1977

1. Objective of the Corporation and Significant Accounting Policies

(a) Objective

Loto Canada Inc. was established as a Crown Corporation under the provisions of Vote L27a, Appropriation Act No. 4, 1976 and was incorporated under the provisions of the Canada Business Corporations Act on June 7, 1976.

The Corporation's objective is to conduct and manage a national lottery in accordance with the National Lottery Regulations. The net revenues of the Corporation are required to be paid over to the Receiver General for Canada to be credited to a National Lottery Account and distributed as follows:

82.5%—to assist in the financing of the deficit of the 1976 Olympic Games and to assist in the financing of the 1978 Commonwealth Games;

12.5%—to the provinces, in proportion to the number of lottery tickets sold in each province;

5.0%—for the purpose of physical fitness, amateur sport and recreation programs.

(b) Significant accounting policies

Determination of net revenue

The Corporation's net revenue is determined on the basis of lottery ticket sales, prizes and expenses in respect of completed draws. Proceeds from the sale of lottery tickets, interest income thereon and direct expenses related to future draws are deferred until completion of the relevant draws.

Unclaimed prizes

Unclaimed prizes are carried in the accounts for a twelve-month period subsequent to the relevant draw, when in accordance with the National Lottery Regulations any claim for the prizes is then void.

Furniture and equipment

Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.



**LOTO CANADA INC.—Concluded**

2. Contribution from the Olympic Lottery of Canada Corporation  
Surplus prize money of the Olympic Lottery of Canada Corporation's final draw was received by Loto Canada Inc. and paid out as prizes in the draw of December 5, 1976.
3. Provision for prizes—future draws  
The provision for prizes—future draws represents the balance of an amount set aside by the Corporation from revenues of the first draw (December 5, 1976) and held in the Prize Account for distribution as additional prizes in future draws. Of this provision, \$1.5 million is to be distributed in this manner in the June 19, 1977 draw.  
No such amount was set aside from revenues of the other draw held during the period due to a revised Corporation policy then in effect.
4. Remuneration of Directors and Officers  
During the period, the Corporation had six directors whose aggregate remuneration for the period as directors was \$3,700. The Corporation had nine officers whose aggregate remuneration for the period as officers was \$173,970. One of the officers was also a director and did not receive additional remuneration for that responsibility.
5. Other  
No statement of changes in financial position has been prepared since it would not have disclosed any additional information beyond that provided in these financial statements.

AUDITOR GENERAL OF CANADA  
OTTAWA, ONTARIO  
JUNE 17, 1977

THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.,  
MINISTER OF INDUSTRY, TRADE AND COMMERCE,  
OTTAWA, ONTARIO.

I have examined the balance sheet of Loto Canada Inc. as at March 31, 1977 and the statement of operations for the period from incorporation June 7, 1976 to March 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1977 and the results of its operations for the period from incorporation June 7, 1976 to March 31, 1977 in accordance with generally accepted accounting principles.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

**SCHEDULE OF SELLING, DISTRIBUTION  
AND ADMINISTRATION EXPENSES  
FOR THE PERIOD FROM INCORPORATION  
JUNE 7, 1976 TO MARCH 31, 1977**

Advertising .....	\$ 6,285,140
Sales promotion material .....	1,834,238
Sales promotion programs .....	1,244,658
Ticket printing, handling and warehousing .....	1,168,550
Salaries and employee benefits .....	1,139,690
Professional fees .....	751,781
Net expense of public drawings .....	402,038
Marketing, research and other expense .....	388,558
Travel and sales conferences .....	353,208
Office furniture and equipment .....	185,633
Office supplies and equipment rental .....	129,281
Telephone and telegraph .....	83,889
Maintenance, improvements and other expense .....	36,354
Directors' fees .....	3,700
	<u>\$14,006,718</u>

THE NATIONAL BATTLEFIELDS COMMISSION  
(Constituted under an "Act respecting the National Battlefields at Quebec")

BALANCE SHEET AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
GENERAL FUND					
Current assets			Current liabilities		
Cash .....	\$ 29,120	\$ 14,014	Accounts payable and accrued charges .....	\$ 34,018	\$ 3,434
Short term bank deposits and accrued interest .....	96,360	88,365	Provision for employee termination benefits (Note 4) .....	36,688	36,445
Accounts receivable .....	2,871	3,850			
Inventories .....	28,715	32,968			
	157,066	139,197	EQUITY OF CANADA		
Fixed assets (Note 3) .....	2,294,704	2,248,942	Capital and operating fund .....	2,318,309	2,260,783
	2,451,770	2,388,139	Master development plan fund .....	62,755	87,477
				2,381,064	2,348,260
				\$ 2,451,770	\$ 2,388,139
SPECIAL LAND PURCHASE FUND					
Cash .....	\$ 863	\$ 1,414	Balance of fund		
Short term bank deposits and accrued interest .....	30,337	19,855	Beginning of year .....	\$ 53,769	\$ 50,460
Investment in bonds of Canada, at cost (market value: \$21,730; \$27,232 in 1976) .....	26,500	32,500	Interest income during the year .....	3,931	3,309
	\$ 57,700	\$ 53,769	End of year .....	\$ 57,700	\$ 53,769

The accompanying notes are an integral part of the financial statements.

Certified correct

L. TASCHEREAU  
Secretary

Approved

F. TREMBLAY  
President

STATEMENT OF EQUITY OF CANADA  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Capital and operating fund		
Balance at beginning of year		
As previously reported .....	\$ 2,297,228	\$ 2,232,925
Adjustment: Provision for employee termination benefits (Note 4) .....	(36,445)	(29,006)
As restated .....	2,260,783	2,203,919
Add:		
Parliamentary appropriations .....	813,000	730,600
Transfer from master development plan fund ..	24,722	12,523
	837,722	743,123
Deduct:		
Net operating expense .....	773,596	683,070
Write-off of fixed assets .....	6,600	3,189
	780,196	686,259
Balance at end of year .....	\$ 2,318,309	\$ 2,260,783
Master development plan fund		
Balance at beginning of year	\$ 87,477	\$
Parliamentary appropriations .....		100,000
	87,477	100,000
Transfer to Capital and operating fund .....	24,722	12,523
Balance at end of year .....	\$ 62,755	\$ 87,477

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATING EXPENSE  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Expense		
Administration		
Salaries .....	\$ 40,624	\$ 36,693
Professional services .....	9,325	12,718
Other .....	9,999	9,059
	59,948	58,470
Operating and Maintenance		
Salaries .....	408,329	369,002
Employee benefits (Note 4) .....	48,339	36,423
Policing services .....	105,823	99,073
Repairs of roads, driveways, buildings and equipment .....	80,089	63,777
Heating, gas and oil .....	20,671	17,976
Supplies and small tools .....	9,574	14,498
Tree surgery .....	6,428	10,163
Electric light and power .....	12,607	9,105
Snow removal .....	3,825	4,165
Nursery stock and fertilizer .....		1,418
Miscellaneous .....	3,275	1,880
	698,960	627,480
Expenses relating to master development plan .....	24,722	12,523
	783,630	698,473
Revenue		
Interest .....	8,019	965
Miscellaneous .....	2,015	14,438
	10,034	15,403
Net operating expense .....	\$ 773,596	\$ 683,070

The accompanying notes are an integral part of the financial statements.

# THE NATIONAL BATTLEFIELDS COMMISSION—Concluded

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
Funds provided		
Parliamentary appropriations .....	\$813,000	\$730,600
Parliamentary appropriations for master develop- ment plan fund .....		100,000
	813,000	830,600
Funds applied		
Net operating expense .....	773,596	683,070
Less: Item not requiring funds		
Increase in the provision for employee termina- tion benefits .....	243	7,439
	773,353	675,631
	52,362	69,161
Additions to fixed assets .....	825,715	744,792
	(12,715)	85,808
(Decrease) Increase in working capital .....	135,763	49,955
Working capital at beginning of year .....		
Working capital at end of year .....	\$123,048	\$135,763

The accompanying notes are an integral part of the financial statements.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1977

### 1. Commission's Activities

The Commission is constituted under an "Act respecting The National Battlefields at Quebec", for the purpose of acquiring, preserving and developing an historic battlefields park.

### 2. Significant accounting policies

#### (a) Inventory

The inventory includes supplies, spare parts and tools and is valued at the lower of average cost and replacement value.

#### (b) Fixed assets

Fixed assets are financed by parliamentary appropriations and are recorded in the accounts at cost. A corresponding amount is credited to the Equity of Canada. Gains or losses on disposal of fixed assets are credited or charged directly to Equity of Canada.

#### (c) Special Land Purchase Fund

Funds have been received from provincial and municipal governments and others for the exclusive purpose of acquiring certain land. These funds, together with interest revenue earned, have been accounted for separately from the general funds. Bonds held by the Special Land Purchase Fund are carried at cost as it is the Commission's intention to hold such bonds to maturity.

### 3. Fixed assets

Fixed assets, at cost, include:

	1977	1976
Land .....	\$ 724,710	\$ 724,710
Buildings .....	153,339	153,339
Roadways, driveways and grading .....	771,645	760,042
Equipment .....	583,080	548,921
Illuminated fountain .....	61,930	61,930
	<u>\$2,294,704</u>	<u>\$2,248,942</u>

In general, fixed assets of the Commission are not revenue producing and no depreciation is recorded in the accounts. A study will be undertaken to assess all fixed assets to determine those that are of a depreciable nature and to establish depreciation policies.

### 4. Provision for employee termination benefits

During 1977 the Commission adopted the policy of recording in its accounts a provision for termination benefits accruing to employees. Previously the Commission had expensed actual termination benefit payments in the year of payment. The accounting change has been applied retroactively and the Statements of Operating Expense and Equity of Canada have been restated. The effect of the change is an increase in net operating expense of \$243 for 1977 and an increase in net operating expense of \$7,439 for 1976. The remaining \$29,006 is applicable to years prior to April 1, 1975 and has been charged to the balance of Equity of Canada at that date.

### 5. Comparative Figures

Certain of the figures for 1976 presented for comparative purposes, have been restated to conform to the 1977 presentation.

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
May 10th, 1977

THE HONOURABLE W. ALLMAND, P.C., M.P.  
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT  
OTTAWA, ONTARIO

I have examined the balance sheet of the National Battlefields Commission as at March 31, 1977 and the statements of operating expense, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 3 to the financial statements, the Commission does not provide for depreciation on fixed assets which are susceptible to deterioration and obsolescence.

In my opinion, except for the effect of not recording depreciation of fixed assets referred to in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1977, and its operating expenses and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting policy referred to in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
Auditor General of Canada

# **NATIONAL CAPITAL COMMISSION** (Established by the National Capital Act)

## **BALANCE SHEET AS AT MARCH 31, 1977**

ASSETS			LIABILITIES		
	1977	1976		1977	1976
Current assets			Current liabilities		
Cash and short term deposits .....	\$ 10,898,238	\$ 7,715,951	Accounts payable and accrued liabilities .....	\$ 9,238,470	\$ 8,887,108
Cash on deposit in the National Capital Fund .....	18,000,000	7,000,000	Due to Canada in respect of parliamentary appropriations .....	1,432,033	
Due from Canada in respect of parliamentary appropriations .....		182,644	Unsettled expropriation of property (estimated) .....	2,900,000	3,500,000
Accounts receivable			Holdbacks and deposits from contractors and others .....	1,532,027	1,739,741
Government departments and agencies .....	476,818	383,170	Total current liabilities .....	15,102,530	14,126,849
Others .....	6,333,456	3,601,387	Other liabilities		
Inventories (Note 3) .....	871,172	773,206	Loans from Canada—(Note 5) .....	87,331,385	79,536,046
Prepaid expense .....	395,148	266,921	Accrued vacation and termination pay (Note 6) .....	2,425,500	2,361,000
Total current assets .....	36,974,832	19,923,279	Accrued interest payable on loans from Canada (Note 5) .....	6,247,041	4,167,195
Capital assets (Notes 1(a), 4 and 9(a))				96,003,926	86,064,241
Real property .....	296,198,217	282,334,309	EQUITY OF CANADA		
Vehicles, machinery and equipment .....	3,079,707	2,650,930	Capital project operations funds (Note 7) .....	20,747,753	7,802,521
Office equipment and furniture .....	1,183,280	1,129,099	Proprietary interest .....	205,581,827	198,044,006
	300,461,204	286,114,338		226,329,580	205,846,527
				\$ 337,436,036	\$ 306,037,617
	\$ 337,436,036	\$ 306,037,617			

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. H. STEVENSON  
*Assistant General Manager Administration*

PIERRE JUNEAU  
*Chairman*

W. T. PERKS  
*Commissioner*

## NATIONAL CAPITAL COMMISSION—Continued

## STATEMENT I

STATEMENT OF OPERATIONS FOR  
THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>Expenditure</b>		
Administration		
Management and general services .....	\$ 4,662,469	\$ 4,112,213
Planning .....	1,193,624	1,944,157
Operation and maintenance .....	2,748,969	2,300,799
	8,605,062	8,357,169
Operation and maintenance		
Parks, parkways and other non-leased grounds .....	10,030,094	10,263,603
Leased properties .....	2,219,486	2,055,015
Services charged to others .....	673,566	742,667
	12,923,146	13,061,285
Contribution for the encouragement of bilingualism .....	450,000	249,978
Grants in lieu of municipal taxes—		
Leased properties .....	1,151,474	760,846
Interest on deposits from government departments .....		132,430
	23,129,682	22,561,708
<b>Revenues</b>		
Property rental .....	4,611,703	3,984,143
Expenditure recoveries .....	673,566	742,667
Bank interest .....	505,881	479,144
Gain on sales of real property (Note 8) .....	1,330,645	13,808,681
Miscellaneous revenues .....	434,724	445,639
	7,556,519	19,460,274
Net cost of operations before other expenditures .....	15,573,163	3,101,434
<b>Other expenditures</b>		
Contributions and other works (Note 9(b)) .....	9,970,502	22,522,269
Interest on loans to acquire real property including Greenbelt property .....	4,951,814	4,072,190
Grants in lieu of taxes on real property excluding leased properties .....	1,185,043	987,900
Losses on destruction or disposal of capital assets .....	126,640	156,937
	16,233,999	27,739,296
Net cost of operations .....	\$31,807,162	\$30,840,730

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETARY INTEREST  
FOR THE YEAR ENDED MARCH 31, 1977

## STATEMENT II

	1977	1976
Balance at beginning of year .....	\$198,044,006	\$177,640,552
Prior year adjustment—real property (Note 1a) .....	(1,801,652)	
	196,242,354	177,640,552
<b>Add: Net proceeds from parliamentary appropriations</b>		
Operating expenditures .....	22,091,867	18,925,044
National Capital Fund .....	19,054,768	32,319,140
	41,146,635	51,244,184
	237,388,989	228,884,736
<b>Deduct: Net cost of operations</b> .....	31,807,162	30,840,730
Balance at end of year .....	\$205,581,827	\$198,044,006

The accompanying notes are an integral part of the financial statements.

## STATEMENT III

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
<b>OPERATIONS</b>		
<b>Funds provided</b>		
Parliamentary appropriations		
Urban Affairs Vote 30 (Vote 25 in 1975-76) .....	\$ 23,620,900	\$ 18,963,400
Less: Repayable to Canada .....	1,529,033	38,356
	22,091,867	18,925,044
National Capital Fund .....	32,000,000	30,000,000
Less: Applied to capital projects .....	22,029,498	7,477,731
	9,970,502	22,522,269
	32,062,369	41,447,313
<b>Funds applied</b>		
Net cost of operations .....	31,807,162	30,840,730
Add: Revenues not providing operating funds		
Gain on sale of real property .....	1,269,384	13,627,771
	33,076,546	44,468,501
<b>Deduct: Items not requiring an outlay of funds</b>		
Accrued vacation and termination pay .....	64,500	691,000
Losses on destruction or disposal of fixed assets .....	126,152	156,937
Interest on loans to acquire Greenbelt property .....	2,079,849	2,100,225
	2,270,501	2,948,162
	30,806,045	41,520,339
<b>Additions to capital assets other than real property</b> .....	610,327	572,971
	31,416,372	42,093,310
<b>Increase (decrease) in working capital from operations</b> .....	645,997	(645,997)
<b>CAPITAL PROJECT OPERATIONS</b>		
<b>Funds provided</b>		
Parliamentary appropriations		
National Capital Fund .....	32,000,000	30,000,000
Less: Applied to operations .....	9,970,502	22,522,269
	22,029,498	7,477,731
Loans from Canada .....	10,000,000	10,000,000
	32,029,498	17,477,731
Sale of real property .....	2,205,199	24,825,556
	34,234,697	42,303,287
<b>Funds applied</b>		
Repayment of loans from Canada .....	2,204,661	1,264,778
Acquisition of real property .....	16,600,161	38,642,562
	18,804,822	39,907,340
<b>Increase in working capital from capital project operations</b> .....	15,429,875	2,395,947
<b>Net increase in working capital</b> .....	16,075,872	1,749,950
<b>Working capital, beginning of year</b> .....	5,796,430	4,046,480
<b>Working capital, end of year</b> .....	\$ 21,872,302	\$ 5,796,430

The accompanying notes are an integral part of the financial statements.



NATIONAL CAPITAL COMMISSION—Continued

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977

1. Significant accounting policies

(a) Capital assets

(i) Real property

Real property is recorded in the accounts at cost or nominal value. The nominal value represents the original cost of property acquisitions less proceeds from sale of part of the property. All proceeds from sales which occurred up to Marh 31, 1974 were credited to the asset account. Where the proceeds from such sales exceeded the total costs of acquisitions for a particular group of property, the property group has been valued at \$1. Gains or losses on sales of property since March 31, 1974 are reflected in the Statement of Operations and the assets are credited with the cost of the property sold. As gains or losses on sales made prior to March 31, 1974 are determined, they are presented as prior years' adjustments to proprietary interest.

(ii) Other than real property

Capital assets other than real property are recorded in the accounts at cost. The acquisitions are financed by parliamentary appropriations provided for operating expenditures.

When these assets are disposed of, the difference between the original cost of the asset and the amount received, if any, is recorded as a gain or loss in the Statement of Operations.

(iii) Depreciation

In general, capital assets are not revenue producing and no depreciation is recorded in the accounts. Studies will be undertaken to assess all capital assets to determine those that are of a depreciable nature and to establish depreciation policies.

(iv) Destruction or disposal of capital assets

Losses arising from the destruction or disposal of capital assets are charged to operations of the year.

(b) Capital projects

A capital project as set out in the National Capital Act is an expenditure for the acquisition of property, for contributions, or for other works.

The Commission makes expenditures for capital projects which have been specifically approved by the Governor in Council, from funds provided by the National Capital Fund and from sales of real property which were originally acquired out of funds provided by the National Capital Fund in which case the cost portion of the sale is credited to capital project expenditures, so reducing the amount required from the Fund. Expenditures made by the Commission from these funds to the extent that they relate to contributions and other works are charged to expenditures of the year. Only that portion relating to real property acquisitions is capitalized.

The Commission also makes expenditures for acquisitions of real property out of the loans from Canada referred to in Note 5. The terms of these loans require that the loans be repaid if the property acquired from such loans is sold, granted, conveyed or otherwise disposed of and further that, if the monies received are in excess of what is required to repay the loans, that the excess shall be applied against other loans made to the Commission. The excess is reflected in the Statement of Operations but does not provide funds that can be used by the Commission for operating purposes.

(c) Inventories

Inventories of supplies and small tools are carried at cost. Nursery stock is valued at replacement cost less an allowance

for overhead, balling and packaging expenses. Any increase or decrease in value of inventories is reflected in the Statement of Operations.

(d) Interest and grants in lieu of taxes

The cost of real property does not include interest on loans used to finance the acquisition thereof nor the grants in lieu of taxes thereon. Studies will be undertaken to consider the appropriateness of this policy as it relates to property held for development.

2. Effect of changes in accounting policies

During 1977 the Commission adopted the policy of reflecting expenditures on capital assets other than real property through proprietary interest only. Previously these expenditures were charged to operations of the year with the amount charged being included in capital assets and credited to proprietary interest. The change has been applied retroactively to March 31, 1976 and the statement of operations has been restated to reflect this accounting change. The effect of the change on operations is a decrease of \$572,971 in the net cost of operations for 1976. There is no change in proprietary interest.

3. Inventories

The following are major categories of inventories at March 31:

	1977	1976
Supplies .....	\$527,104	\$376,989
Small tools .....	108,991	115,803
Nursery .....	235,077	280,414
	<u>\$871,172</u>	<u>\$773,206</u>

4. Capital assets—Real property

The following are the major categories of real property at March 31:

	1977	1976
Greenbelt .....	\$ 38,604,260	\$ 38,402,672
Parkways .....	54,711,727	52,988,426
Parks .....	22,978,947	20,981,863
Bridges and approaches .....	19,304,329	18,765,999
Historic sites .....	8,615,730	7,240,265
Recreational facilities .....	3,105,399	2,802,253
Property held for development .....	140,373,697	132,573,146
Unsettled expropriations .....	2,900,000	3,500,000
Administration buildings .....	5,604,128	5,079,685
	<u>\$296,198,217</u>	<u>\$282,334,309</u>

5. Loans from Canada

The Commission purchases real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans as authorized by Parliament, upon such terms and conditions as to interest, terms of repayment and otherwise as are approved by the Governor in Council.

Interest on loans from Canada is payable semi-annually at rates varying from 4% to 9% and averaging 6.2%. No dates for repayment of principal are specified except that loans are required to be repaid by the full proceeds of sales. Effective April 1, 1974, payment of principal and interest on loans totalling \$38,353,806 borrowed for the purpose of acquiring property in the Greenbelt, has been deferred until March 31, 1979. At March 31, 1977 the deferred interest amounted to \$6,247,041.

6. Vacation and termination pay

Vacation and termination pay included \$64,500 for vacation pay not taken and termination pay for employees who are known to be retiring in 1978, which amounts will be funded from appropriations in that year.

## NATIONAL CAPITAL COMMISSION—Continued

## 7. Capital project operations funds

These funds relate to the National Capital Fund, a special account in the Consolidated Revenue Fund of Canada. Amounts are paid from this Fund to the Commission from time to time as required by the Commission to finance the cost of capital projects approved by the Governor in Council. The balance in the Fund is held on deposit by the Receiver General for Canada and can be paid to the Commission by the Minister of Finance on the recommendation of the Minister of State for Urban Affairs. A summary of transactions in the Fund follows:

	1977	1976
Balance at beginning of year .....	\$ 7,802,521	\$10,121,661
Appropriated for year by Parliament .....	32,000,000	30,000,000
Real property sales—excluding recognized gains .....	714	53,654
	<u>\$39,803,235</u>	<u>\$40,175,315</u>
Capital project expenditures		
Real property .....	\$ 9,084,980	\$ 9,850,525
Contributions and other works .....	9,970,502	22,522,269
	<u>19,055,482</u>	<u>32,372,794</u>
Balance at end of year .....	<u>20,747,753</u>	<u>7,802,521</u>
Represented by:		
Cash on hand .....	\$ 2,747,753	\$ 802,521
Cash on deposit in the National Capital Fund .....	18,000,000	7,000,000
	<u>\$20,747,753</u>	<u>\$ 7,802,521</u>

## 8. Gain on sale of real property

The gain on sale of real property includes a \$1,269,384 adjustment to the \$13,627,771 gain recorded in 1976 relating to the Place du Portage, Place du Centre and Rideau Centre lands transferred to the Department of Public Works. Further adjustments will be made as legal surveys are completed.

## 9. Commitments

(a) Capital assets include the cost of certain properties which will be conveyed at the time of the completion of the legal surveys for the following agreements:

- (i) agreements with the railway companies resulting from the relocation of the Ottawa area railway facilities;
- (ii) agreement with the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge;
- (iii) agreement with the City of Ottawa for lands for the Queensway right-of-way from the eastern city limits to the Rideau Canal to be transferred free of charge;
- (iv) agreement with the Province of Quebec for the transfer of lands for \$1 to be used as a right-of-way for the future Highway No. 550; and
- (v) agreement with the Province of Ontario for the transfer of lands for \$1 to be used as a right-of-way for Highway No. 417.

Upon completion of the legal surveys, the cost of the properties will be removed from capital assets and the losses reflected in the Statement of Proprietary Interest as prior years' adjustments. In addition, the Commission has agreed to be responsible for certain landscaping costs on the land to be assigned for transportation purposes.

(b) Subject to being provided with future funds from Parliament, the Commission is committed to make contributions to other levels of government:

- (i) to the Province of Quebec one-half of the cost of a road network within the National Capital Region. The Commission's share during the period 1971-72 to 1981-82 is currently estimated at \$150 million of which \$32 million

has been expended after provision for an estimated amount recoverable of \$2.9 million which is included in Accounts Receivable—Others;

- (ii) to the Province of Quebec and the Outaouais Regional Community one-third of the cost of a regional sewage disposal system. The maximum Commission cost will be \$40 million of which \$11 million has been expended after provision for an estimated amount recoverable of \$3.1 million which is included in Accounts Receivable—Other;

- (iii) to the Province of Ontario and the Regional Municipality of Ottawa-Carleton one-third of the cost of a regional sewage disposal system. The maximum Commission cost will be \$16.1 million of which \$13.5 million has been expended; and

- (iv) under agreement with the Province of Quebec, the Commission is committed to future expenditures totalling \$4 million as a 50% contribution towards the construction of Place d'Accueil in Hull.

## 10. Remuneration of members and officers

Management and general services expenditure includes remuneration of twelve members as members, \$12,500 (1975-76 \$8,800) and remuneration of three officers as officers, \$42,212 (1975-76 \$97,911). At March 31, 1977 the Commission had a total of fifteen members and two officers who were also members.

## 11. Comparative figures

The presentation of the 1976 comparative figures has been amended to conform with the 1977 format and accounting policies.

## 12. Contingent liabilities

(a) Legal action has been taken against the Commission claiming \$4.2 million for wrongful termination of certain agreements. The Commission has denied any liability in its statement of defence and has filed a counter-claim for approximately \$2 million.

(b) Legal action has been taken against the Commission and others, claiming damages estimated at \$1.6 million for nuisance, suffered by 101 homeowners as a result of the disturbance caused during the construction of a collector sewer on Commission property.

NATIONAL CAPITAL COMMISSION—*Continued*

Ottawa, Ontario  
June 30, 1977

THE HONOURABLE ANDRÉ OUELLET, P.C., M.P.  
MINISTER OF STATE FOR URBAN AFFAIRS  
OTTAWA, ONTARIO

I have examined the balance sheet of the National Capital Commission as at March 31, 1977 and the statements of operations, proprietary interest and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such test and other procedures as I considered necessary in the circumstances.

As explained in Note 9 to the financial statements, capital assets include the cost of certain properties which, upon completion of property surveys, will be conveyed to the provinces of Ontario and Quebec, the City of Ottawa and railway companies under existing agreements. At March 31, 1977 determination of the cost and proceeds of disposal had not been finalized, but it is anticipated that the properties will be conveyed at amounts substantially less than cost.

As explained in Note 1 (a) (iii) to the financial statements, the Commission does not provide for depreciation on capital assets which are susceptible to deterioration and obsolescence. Such assets include all or portions of balances representing parkways, bridges and approaches, recreational facilities, property held for development, administration buildings, vehicles, machinery and equipment and office equipment and furniture.

In my opinion, except for the effect of not recording appropriate adjustments for the disposition of properties and the effect of not recording depreciation of capital assets, referred to in the preceding paragraphs, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1977, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting policies described in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

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**NATIONAL CAPITAL COMMISSION—Continued**  
*(Established by the National Capital Act)*

**BALANCE SHEET AS AT MARCH 31, 1976**

ASSETS	1976	1975	LIABILITIES	1976	1975
<b>Current assets</b>			<b>Current liabilities</b>		
Cash and short-term deposits .....	\$ 7,715,951	\$ 5,464,898	Accounts payable and accrued liabilities (Note 2c) .....	\$ 9,252,559	\$ 6,021,643
Cash on deposit in the National Capital Fund .....	7,000,000	12,000,000	Unsettled expropriation of property (estimated) .....	3,500,000	2,900,000
Due from Canada in respect of parliamentary appropriations .....	182,644	291,061	Holdbacks and deposits from contractors and others .....	1,739,741	446,068
Accounts receivable .....			Deposits from government departments for property to be transferred .....		6,500,000
Government departments and agencies .....	383,170	778,555	Deferred revenue .....	75,549	120,970
Others .....	3,601,387	431,257	Total current liabilities .....	14,567,849	15,988,681
Inventories (Note 2a) .....	773,206	777,179	<b>Other liabilities</b>		
Prepaid expense .....	266,921	180,211	Loans from Canada—(Note 3) .....	79,536,046	70,800,824
Total current assets .....	19,923,279	19,923,161	Accrued severance pay (Note 2c) .....	1,920,000	1,670,000
<b>Fixed assets (Notes 2b) and 5a)</b>			Accrued interest payable on loans from Canada (Note 2d) .....	4,167,195	2,066,970
Real property .....	282,334,309	254,906,274		85,623,241	74,537,794
Vehicles, machinery and equipment .....	2,650,930	2,347,376			
Offices equipment and furniture .....	1,129,099	999,877			
	286,114,338	258,253,527			
			<b>EQUITY OF CANADA (NOTE 2)</b>		
			Capital project operations funds (Statement I) .....	7,802,521	10,121,661
			Proprietary interest (Statement III) .....	198,044,006	177,528,552
				205,846,527	187,650,213
				\$ 306,037,617	\$ 278,176,688
	\$ 306,037,617	\$ 278,176,688			

The accompanying notes are an integral part of the financial statements.

Certified correct

A. H. STEVENSON  
*Assistant General Manager Administration*

Approved on behalf of the Commission

E. GALLANT  
*Chairman*

C. N. BEAUCHAMP  
*Commissioner*

This statement for the year ended March 31, 1976 was not available for inclusion in the 1975-76 Public Accounts.

# NATIONAL CAPITAL COMMISSION—Continued

## STATEMENT I

### STATEMENT OF CAPITAL PROJECT OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance of funds at beginning of year		
As previously reported	\$ 10,262,902	\$ 16,801,427
Adjustment of prior years' transactions (Note 2)		
Gain on sale of real property	47,282	
Gift	1,225	
Proceeds from sale of real property	92,734	160,688
	141,241	160,688
As restated	10,121,661	16,640,739
Parliamentary appropriation to National Capital Fund	30,000,000	23,080,000
Real property sales—excluding recognized gains	53,654	99,302
	40,175,315	39,820,041
Capital project expenditures		
Real property	9,850,525	14,029,351
Contributions		
Road Network—Quebec	10,760,200	7,332,276
Sewers and water mains—Ontario	5,279,469	3,317,863
Sewers and water mains—Quebec	3,101,452	3,052,076
Regional transit	1,259,432	33,066
Others	456,278	304,921
	20,856,831	14,040,202
Miscellaneous		
Survey and mapping	361,456	433,475
Studies and assistance	844,007	757,215
Others	459,975	438,137
	1,665,438	1,628,827
Total capital project expenditures	32,372,794	29,698,380
Balance of funds at end of year (Note 2)	\$ 7,802,521	\$ 10,121,661
Cash on hand (deficiency)	\$ 802,521	\$ (1,878,339)
Cash on deposit in the National Capital Fund	7,000,000	12,000,000
	\$ 7,802,521	\$ 10,121,661

The accompanying notes are an integral part of the financial statements.

## STATEMENT II

### STATEMENT OF GENERAL OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expenditure		
Administration		
Management and general services	\$ 4,087,573	\$ 3,604,902
Planning	1,931,837	1,708,362
Operation and maintenance	2,287,359	1,841,508
	8,306,769	7,154,772
Operation and maintenance		
Parks, parkways and other non-leased grounds	10,202,003	7,452,252
Leased properties	2,055,015	1,566,896
Services charged to others	742,667	860,167
	12,999,685	9,879,315
Contribution for the encouragement of bilingualism	249,978	249,973
Grants in lieu of municipal taxes—Leased properties	760,846	699,285
Interest on deposits from government departments	132,430	150,000
	22,449,708	18,133,345
Revenues		
Property rental	3,984,143	3,389,237
Expenditure recoveries	742,667	860,167
Bank interest	479,144	406,486
Miscellaneous revenues	445,639	363,349
	5,651,593	5,019,239
Net general operations expenditures before other expenditures and other revenue	16,798,115	13,114,106
Other expenditures	149,626	193,840
Office furniture and equipment—net machinery and equipment—net	423,345	323,026
Interest on loans to acquire real property including Greenbelt property	4,072,190	3,652,488
Grants in lieu of taxes on real property excluding leased properties	987,900	575,450
Losses on destruction or disposal of fixed assets	156,937	69,197
	5,789,998	4,814,001
	22,588,113	17,928,107
Other revenue		
Gain on sale of real property	13,808,681	47,282
Gift		1,225
	13,808,681	48,507
Net general operations expenditures (Note 2).....	8,779,432	17,879,600
Less provided by parliamentary appropriations ..	18,925,044	15,590,341
Surplus (deficit) for the year	\$ 10,145,612	\$ (2,289,259)

The accompanying notes are an integral part of the financial statements.



## NATIONAL CAPITAL COMMISSION—Continued

## STATEMENT III

STATEMENT OF PROPRIETARY INTEREST  
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance at beginning of year		
As previously reported .....	\$ 181,601,368	\$ 166,663,675
Adjustment of prior years' transactions (Note 2)		
Gain on sale of real property .....	140,016	577,041
Gift .....	1,225	
Proceeds from sale of real property .....	92,734	160,688
Losses on destruction or disposal of fixed assets .....	(7,510)	(285,197)
Interest on deposits from government departments .....	(450,311)	(300,311)
Interest on loans from Canada to acquire Greenbelt property .....	(2,066,970)	
Employee benefits .....	(1,782,000)	(1,445,000)
	<u>(4,072,816)</u>	<u>(1,292,779)</u>
As restated .....	177,528,552	165,370,896
Decrease arising from contributions to capital projects .....	(53,654)	(99,302)
	<u>177,474,898</u>	<u>165,271,594</u>
Increase arising on acquisition of fixed assets		
General operations .....	572,971	516,866
Capital project operations .....	9,850,525	14,029,351
	<u>10,423,496</u>	<u>14,546,217</u>
	<u>187,898,394</u>	<u>179,817,811</u>
Surplus (deficit) for the year .....	10,145,612	(2,289,259)
Balance at end of year (Note 2) .....	<u>\$198,044,006</u>	<u>\$ 177,528,552</u>

The accompanying notes are an integral part of the financial statements.

## STATEMENT IV

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Funds provided		
Parliamentary appropriations		
Urban Affairs Vote 20 .....	\$	\$ 14,919,000
Urban Affairs Vote 25 .....	17,535,000	174,800
Treasury Board Vote 15 .....	236,400	88,000
Treasury Board Vote 5 .....	1,010,000	452,480
Treasury Board Vote 7 .....		
Treasury Board Vote 10 .....	182,000	
	<u>18,963,400</u>	<u>15,634,280</u>
National Capital Fund .....	30,000,000	23,080,000
Loans from Canada .....	10,000,000	6,600,000
Sale of real property .....	25,006,466	342,770
Gift .....		1,225
	<u>83,969,866</u>	<u>45,658,275</u>
Funds applied		
Net general operations expenditure .....	8,779,432	17,879,600
Add: Revenues not providing funds		
Gain on sale of real property .....	13,808,681	48,507
	<u>22,588,113</u>	<u>17,928,107</u>
Deduct: Expenditures not requiring funds		
Accrued severance liability .....	250,000	225,000
Losses on destruction or disposal of fixed assets .....	156,937	69,197
Interest on loans to acquire Greenbelt prop- erty .....	2,100,225	2,066,970
	<u>2,507,162</u>	<u>2,361,167</u>
	<u>20,080,951</u>	<u>15,566,940</u>
Refundable appropriations .....	38,356	43,939
Repayment of loans from Canada .....	1,264,778	264,140
Acquisition of real property .....	38,642,562	23,475,552
Contributions and other works .....	22,522,269	15,669,029
	<u>82,548,916</u>	<u>55,019,600</u>
Increase (decrease) in working capital .....	\$ 1,420,950	\$ (9,361,325)
Working capital, beginning of year .....	3,934,480	13,295,805
Working capital, end of year .....	<u>\$ 5,355,430</u>	<u>\$ 3,934,480</u>

The accompanying notes are an integral part of the financial statements.

## NATIONAL CAPITAL COMMISSION—Continued

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1976

## 1. Significant accounting policies

- (a) The Commission's accounts are maintained on the accrual basis.

## (b) Inventories

The following are the major categories of inventories at March 31:

	1975/1976	1974/1975
Supplies .....	\$ 376,989	\$ 303,639
Small tools .....	115,803	155,833
Nursery .....	280,414	317,707
	<u>\$ 773,206</u>	<u>\$ 777,179</u>

Supplies and small tools are carried at cost. Nursery stock is valued at replacement cost less an allowance for overhead, baling and packaging expenses.

## (c) Fixed assets

## (i) Real property

Real property is recorded in the accounts at cost or nominal value. The nominal value represents the original cost of property acquisitions less proceeds from sale of part of the property. All proceeds from sales which occurred up to March 31, 1974 were credited to the asset account. Where the proceeds from such sales exceeded the total costs of acquisitions for a particular group of property, the property group has been valued at \$1. Gains or losses on sales of property since March 31, 1974 are reflected in the Statement of General Operations and the assets are credited with the cost of the property sold. As gains or losses on sales made prior to March 31, 1974 are determined, they are presented as prior year's adjustments to proprietary interest.

The following are the major categories of real property at March 31:

	1975/1976	1974/1975
Greenbelt .....	\$ 38,402,672	\$ 38,196,776
Parkways .....	52,988,426	52,184,384
Parks .....	20,981,863	19,944,282
Bridges and approaches .....	18,765,999	18,553,674
Historic sites .....	7,240,265	2,540,058
Recreational facilities .....	2,802,253	2,179,864
Property held for development ..	132,573,146	114,135,670
Unsettled expropriations .....	3,500,000	2,900,000
Administration buildings .....	5,079,685	4,271,566
	<u>\$ 282,334,309</u>	<u>\$ 254,906,274</u>

## (ii) Other than real property

Fixed assets other than real property are recorded in the accounts at cost. The acquisitions are financed by parliamentary appropriations and general operations are charged with the cost of acquisition less the value received for assets traded in, if any, on the acquisition. The net expenditures charged to operations are included in fixed assets and credited to proprietary interest.

When these assets are disposed of, the difference between the original cost of the asset and the amount received, if any, is recorded as a gain or loss in the Statement of General Operations. All gains or losses arising on disposal or destruction of these assets which occurred prior to March 31, 1974 were charged to the proprietary interest account.

## (iii) Depreciation

In general, fixed assets are not revenue producing and no depreciation is recorded in the accounts. Studies will be undertaken to assess all fixed assets to determine those that are of a depreciable nature and to establish depreciation policies.

## (d) Capital projects

A capital project as set out in the National Capital Act is an expenditure for the acquisition of property, for contributions, or for other works.

The Commission makes expenditures for capital projects which have been specifically approved by the Governor in Council, from funds provided by the National Capital Fund and from sales of real property which were originally acquired out of funds provided by the National Capital Fund. Expenditures made by the Commission from these funds are shown on the Statement of Capital Project Operations and accordingly are not included in the Statement of General Operations. Real property expenditures from these funds are included in the fixed assets and credited to proprietary interest.

The Commission also makes expenditures for acquisitions of real property out of loans from Canada and from general operating funds. These expenditures are not included in the Statement of Capital Project Operations or the Statement of General Operations.

The National Capital Fund is a special account in the Consolidated Revenue Fund of Canada. Funds are provided to it by parliamentary appropriations. Amounts are paid from this Fund to the Commission from time to time as required by the Commission to finance the cost of capital projects approved by the Governor in Council. The balance in the Fund is held on deposit by the Receiver General for Canada and can be paid to the Commission by the Minister of Finance on the recommendation of the Minister of State for Urban Affairs.

Prior to March 31, 1974, any gain on sale of property was not recognized in the accounts. The full proceeds from sale of properties which were acquired out of funds received from the National Capital Fund were used to finance the cost of new capital projects. Proprietary interest was reduced by the amount received from the sales. The sales were accounted for as described under "Fixed Assets".

After March 31, 1974, any gain on sale of real property has been taken into account and credited to general operations. The cost portion of the sale is charged to proprietary interest and credited to capital project operations. These amounts reduce the funds required from the National Capital Fund to finance the cost of approved capital projects.

## (e) Interest and grants in lieu of taxes

The cost of real property does not include interest on loans used to finance the acquisition thereof nor the grants in lieu of taxes thereon. Studies will be undertaken to consider the appropriateness of this policy as it relates to property held for development.

## NATIONAL CAPITAL COMMISSION—Continued

### 2. Effects of changes in accounting policies

#### (a) Inventories

During 1976, the Commission adopted the policy of reflecting inventory changes in the Statement of General Operations. Previously the Commission had adjusted proprietary interest to reflect any increase or decrease in inventory values at the fiscal year end. The accounting change has been applied retroactively and the Statements of General Operations and Proprietary Interest have been restated. The effect of the change is an increase of \$3,973 in net expenditures for 1976 and a decrease of \$285,401 in net expenditures for 1975. There is no change in proprietary interest at March 31, 1976.

#### (b) Destruction or disposal of fixed assets

##### (i) Real property

(a) During 1976, the Commission adopted the policy of reflecting in the Statement of General Operations current year losses arising on destruction or disposal of real property. The Commission also adopted the policy of reflecting disposals of real property which related to prior year's transactions as an adjustment to the opening balance of proprietary interest. Previously, the Commission had recorded all losses arising on destruction or disposal of real property as a decrease in proprietary interest for the year in which the destruction occurred or the deeds relating to the disposal were registered. The accounting change has been applied retroactively and the Statements of General Operations and Proprietary Interest have been restated. The effect of the change is an increase of \$16,742 in net expenditures for 1976 and an increase in net expenditures of \$10,307 for 1975. There is no change in proprietary interest at March 31, 1976.

(b) During 1976, the Commission adopted the policy of crediting the gain on sales of real property to operations. Prior to March 31, 1974 the Commission had used the full proceeds from sale of properties to reduce the carrying value of real property. The change has been applied retroactively to March 31, 1974 and the Statements of General Operations, Capital Project Operations and Proprietary Interest have been restated to reflect this accounting change. The effect of the change on General Operations is a decrease in net expenditures of \$13,808,681 for 1976 and a decrease in net expenditures of \$47,282 for 1975. The effect of the change on Capital Project Operations is a decrease in funds on hand of \$320,926 at March 31, 1976 (1975—\$140,016) and a corresponding increase in proprietary interest of \$320,926 at March 31, 1976.

(c) In addition, the changes in policy have been applied retroactively to adjust certain sales of real property which occurred prior to March 31, 1974. The effect of adjustments made in respect of such sales was an increase in proprietary interest of \$577,041 at March 31, 1974 and a corresponding increase in the carrying value of real property. As gains or losses on other sales made prior to March 31, 1974 are determined they will be presented as prior years' adjustments of proprietary interest.

##### (ii) Other than real property

During 1976, the Commission adopted the policy of reflecting in the Statement of General Operations gains or losses arising on destruction or disposal of fixed assets other than real property. Previously, the Commission had recorded all gains or losses arising on disposal or destruction of fixed assets other than real property as an adjustment to proprietary interest. The

accounting change has been applied retroactively and the Statements of General Operations and Proprietary Interest have been restated. The effect of the change is an increase of \$140,195 in net expenditures for 1976 and an increase in net expenditures of \$58,890 for 1975. There is no change in proprietary interest at March 31, 1976.

#### (c) Provision for employee benefits

During 1976, the Commission adopted the policy of recording in its accounts provisions for severance pay and vacation pay accruing to employees. Previously, the Commission had expensed actual vacation and severance payments in the year of payment. Accordingly, provisions of \$2,361,000 have been recorded as at March 31, 1976 representing the estimated liability for severance pay and vacation pay at that date. The accounting change has been applied retroactively and the Statements of General Operations and Proprietary Interest have been restated. The effect of the change is an increase in net expenditures of \$579,000 for 1976 and an increase in net expenditures of \$337,000 for 1975. The remaining \$1,445,000 is applicable to years prior to April 1, 1974 and has been charged to proprietary interest at that date.

#### (d) Interest on Greenbelt loans

During 1976, the Commission adopted the policy of recording in its accounts a provision for interest on loans from Canada to acquire property in the Greenbelt. Previously, the Commission had not recorded as an expenditure the amount of interest on which payment was deferred. Accordingly, a provision of \$4,167,195 has been recorded as at March 31, 1976 representing the liability for interest at that date. The accounting change has been applied retroactively and the Statements of General Operations and Proprietary Interest have been restated. The effect of the change is an increase in net expenditures of \$2,100,225 for 1976 and an increase in net expenditures of \$2,066,970 for 1975. Proprietary interest is decreased by \$4,167,195 at March 31, 1976.

### 3. Loans from Canada

The Commission purchases real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans as authorized by Parliament, upon such terms and conditions as to interest, terms of repayment and otherwise as are approved by the Governor in Council.

Interest on loans from Canada is payable semi-annually at rates varying from 4% to 8 7/16%. No dates for repayment of principal are specified except that loans are required to be repaid by the full proceeds of sales. Effective April 1, 1974, payment of principal and interest on loans totalling \$38,353,905, borrowed for the purpose of acquiring property in the Greenbelt, has been deferred until March 31, 1979. At March 31, 1976 the deferred interest amounted to \$4,167,195.

### 4. Non-repayment of loans

During the year, lands were transferred to the Department of Public Works for a consideration of \$24.7 million. This total included a deposit of \$2.5 million received in 1972. The deposit was used to repay loans in that year.

In ordinary circumstances, the \$22.2 million received from the Department of Public Works would have been used to reduce outstanding loans as the lands had been acquired out of loan appropriations. The terms of the loans require that loans be repaid if the property acquired from such loans is sold, granted, conveyed or otherwise disposed of and further that if the monies received are in excess of what is required to repay the loans, that excess shall be applied against other loans made to the Commission. However, the funds were used to acquire lands in the Centre Core of Ottawa and to pay interest to the Department of Public Works on the deposit in accordance with Treasury Board approvals.

NATIONAL CAPITAL COMMISSION—*Continued*

No provision for this interest was recorded in the accounts of the Commission in prior years. During 1976 the Commission paid interest of \$582,741 to the Department of Public Works. The accounts have been adjusted retroactively and the Statements of General Operations and Proprietary Interest have been restated. The effect of the payment is an increase in net expenditures of \$132,430 for 1976 and an increase in net expenditures of \$150,000 for 1975. The remaining \$300,311 is applicable to years prior to April 1, 1974 and has been charged to proprietary interest at that date.

A gain of approximately \$13.6 million was realized on the transaction after provision for \$2 million which represents the estimated cost of land to be transferred to the City of Hull in exchange for land which was included in the transaction with the Department of Public Works. The gain on sale has been included with other revenue in the Statement of General Operations.

## 5. Commitments

(a) Fixed assets include the cost of certain properties which will be conveyed at the time of the completion of the legal surveys for the following agreements:

- (i) agreement with the railway companies resulting from the relocation of the Ottawa area railway facilities;
- (ii) agreements with the Province of Ontario and the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge;
- (iii) agreements with the City of Ottawa for lands for Riverside Drive to be transferred at 50% of their book value and for lands for the Queensway right-of-way from the eastern city limits to the Rideau Canal free of charge;
- (iv) agreement with the Province of Quebec for the transfer of lands for \$1 to be used as a right-of-way for the future Highway No. 550; and
- (v) agreement with the Province of Ontario for the transfer of lands for \$1 to be used as a right-of-way for Highway No. 417.

Upon completion of the legal surveys, the cost of the properties will be removed from fixed assets and reflected in the Statement of Capital Project Operations as contributions with a corresponding decrease in proprietary interest. In addition, the Commission has agreed to be responsible for certain landscaping costs on the land to be assigned for transportation purposes.

(b) Subject to being provided with future funds from Parliament, the Commission is committed to make contributions to other levels of government:

- (i) to the Province of Quebec one-half of the cost of a road network within the National Capital Region. The Commission's share during the period 1971-72 to 1981-82 is currently estimated at \$105 million of which \$30 million has been expended after provision for an estimated amount recoverable of \$3.1 million which is included in Accounts Receivable—Others;
- (ii) to the Province of Quebec and the Outaouais Regional Community one-third of the cost of a regional sewage disposal system. The maximum Commission cost will be \$40 million of which \$9 million has been expended and of which \$2.6 million will be recoverable upon completion and final inspection of the works; and
- (iii) to the Province of Ontario and the Regional Municipality of Ottawa-Carleton one-third of the cost of a regional sewage disposal system. The maximum Commission cost will be \$25 million of which \$12 million has been expended.

## 6. Remuneration of members and officers

Management and general services expenditure includes remuneration of nine members as members, \$8,800 (1974-75 \$12,800), and remuneration of three officers as officers, \$97,911 (1974-75 \$96,238). The Commission had sixteen members and three officers. Two officers were also members.

## 7. Comparative figures

The presentation of the 1975 comparative figures has been amended to conform with the 1976 format and accounting policies.



NATIONAL CAPITAL COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
July 26, 1976

THE HONOURABLE BARNEY DANSON, P.C., M.P.,  
MINISTER OF STATE FOR URBAN AFFAIRS,  
OTTAWA, ONTARIO.

Dear Mr. Danson,

I have examined the balance sheet of the National Capital Commission as at March 31, 1976, and the statements of capital project operations, general operations, proprietary interest and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 5 to the financial statements, fixed assets include the cost of certain properties which, upon completion of property surveys, will be conveyed to the Provinces of Ontario and Quebec, the City of Ottawa and railway companies under existing agreements. At March 31, 1976, determination of the cost and proceeds of disposal had not been finalized, but it is anticipated that the properties will be conveyed at amounts substantially less than cost.

As explained in Note 1(c) to the financial statements, the Commission does not provide for depreciation on capital assets which are susceptible to deterioration and obsolescence. Such assets include all or portions of balances representing parkways, bridges and approaches, recreational facilities, property held for development, administration buildings, vehicles, machinery and equipment and office equipment and furniture.

In my opinion, except for the effect of not recording appropriate adjustments for the disposition of properties and the effect of not recording depreciation of fixed assets, referred to in the preceding paragraphs, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1976, and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes in accounting policies described in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

As explained in Note 4 to the financial statements, the Commission financed the purchase of lands in the Ottawa centre core with proceeds from certain properties transferred to the Department of Public Works (D.P.W.). The acquisition costs of the properties transferred to D.P.W. had been financed by loans from Canada which, under the terms approved by the Governor in Council, were repayable from the amount realized on disposal of the properties with any excess being applied in repayment of other loans made to the Commission by Canada. In my opinion, the \$22.2 million received from D.P.W. should have been applied against outstanding loans from Canada as required by the Governor in Council. The funds would not then have been available for acquiring Ottawa centre core lands and parliamentary authority would have been required to provide the necessary funds.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and, except for the failure to repay loans from Canada referred to in the preceding paragraph, the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL  
*Auditor General of Canada*



## NATIONAL HARBOURS BOARD

(Established by the National Harbours Board Act)

## BALANCE SHEET AS AT DECEMBER 31, 1976

(\$000's)

ASSETS	1976	1975	LIABILITIES	1976	1975
<b>Current:</b>			<b>Current:</b>		
Cash .....	\$ 8,535	\$ 8,455	Accounts payable and accrued liabilities .....	\$ 22,485	\$ 20,056
Investments (Note 1)			Grants in lieu of municipal taxes (Note 10) .....	15,258	8,087
(market value: 1976—\$101,576; 1975—\$94,164) .....	104,031	99,875		37,743	28,143
Accounts receivable .....	13,651	12,768	<b>Other:</b>		
Materials and supplies .....	1,852	1,772	Provision for employee benefits .....	6,602	6,184
	128,069	122,870	Financing provided by province (Note 5) .....	25,000	25,130
<b>Other:</b>			Loans and advances (Note 6) .....	471,216	466,863
Long-term agreements of sale (Note 2) .....	8,232	8,508	Interest in arrears on loans and advances (Note 6) .....	240,332	221,413
Deferred accounts receivable (Note 5) .....	313	2,844		743,150	719,590
Debentures of Saint John Harbour Bridge Authority (Note 3) .....	14,884	14,941		780,893	747,733
Burrard Inlet Crossing (Note 4) .....		6,177			
	23,429	32,470	<b>EQUITY OF CANADA</b>		
<b>Fixed assets: (Note 1)</b>			Contributed assets .....	97,442	97,442
Cost or estimated value .....	679,623	664,887	Less: Deficit .....	216,553	184,470
Accumulated depreciation .....	169,339	159,522		(119,111)	(87,028)
	510,284	505,365			
	\$ 661,782	\$ 660,705		\$ 661,782	\$ 660,705

The accompanying notes and schedule 1 are an integral part of the financial statements.

Approved by the Board:

PIERRE A. H. FRANCHE  
Chairman

J. H. VREESWIJK  
Vice-Chairman

## NATIONAL HARBOURS BOARD—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1976  
(\$'000's)

	1976	1975
Income:		
Berthing facilities .....	\$ 6,782	\$ 6,069
Shore facilities (Note 7) .....	71,494	43,817
Support services .....	2,995	2,683
Bridge operations .....	4,607	4,386
	85,878	56,955
Expense:		
Operation and maintenance—		
Berthing facilities .....	3,930	3,541
Shore facilities (Note 7) .....	40,367	17,114
Support and general services .....	11,377	10,912
Bridge operations .....	6,261	4,299
	61,935	35,866
Administration .....	13,247	12,662
Depreciation (Note 1) .....	10,995	9,232
Grants in lieu of municipal taxes (Note 10) .....	9,543	8,041
Net losses on disposal of assets .....	2,964	2,337
	98,684	68,138
Net operating loss before net interest expense and extraordinary items .....	12,806	11,183
Interest expense (net)		
Interest on loans and advances .....	21,015	19,125
Less: Interest on investments .....	8,066	7,391
	12,949	11,734
Net loss before extraordinary items .....	25,755	22,917
Extraordinary items:		
Burrard Inlet Crossing (Note 4) .....	6,516	
Deferred accounts receivable (Note 5) .....	2,570	
Net loss .....	\$ 34,841	\$ 22,917

The accompanying notes and schedule 1 are an integral part of the financial statements.

STATEMENT OF DEFICIT  
FOR THE YEAR ENDED DECEMBER 31, 1976  
(\$'000's)

	1976	1975
Balance—beginning of year .....	\$ 184,470	\$ 173,830
Transfer from reserves for fire and general insurance, workmen's compensation and special maintenance .....		10,174
	184,470	163,656
Net loss .....	34,841	22,917
	219,311	186,573
Parliamentary appropriations in respect of the deficit for the year (exclusive of depreciation and interest on loans and advances): (Note 1)		
Jacques Cartier Bridge .....	2,758	1,285
Halifax .....		450
Churchill .....		301
Prince Rupert .....		67
	2,758	2,103
Balance—end of year .....	\$ 216,553	\$ 184,470

The accompanying notes and schedule 1 are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 1976  
(\$'000's)

	1976	1975
Source of Funds:		
Net loss .....	\$ (34,841)	\$ (22,917)
Add—Items not requiring an outlay of funds		
Loan interest deferred (Note 6) .....	18,580	18,902
Depreciation .....	10,995	9,232
Provision for future employee benefits .....	418	1,534
Provision for doubtful deferred accounts receivable .....		744
Net losses on disposal of assets .....	2,914	2,296
Burrard Inlet Crossing (Note 4) .....	6,516	
Deferred accounts receivable (Note 5) .....	2,570	
Funds provided from operations .....	7,152	9,791
Loans and advances .....	4,353	33,018
Parliamentary appropriations .....	2,758	2,103
Long-term agreements of sale .....	276	251
Proceeds from sale of fixed assets .....	183	530
Debentures of Saint John Harbour Bridge Authority .....	57	54
	14,779	45,747
Application of Funds:		
Fixed asset additions .....	19,011	45,860
Less—Contributed assets .....		900
Funds invested in fixed assets .....	19,011	44,960
Financing provided by province .....	130	(4,298)
Deferred accounts receivable .....	39	183
	19,180	40,845
Decrease (Increase) in working capital .....	4,401	(4,902)
Working capital—beginning of year .....	94,727	89,825
Working capital—end of year .....	\$ 90,326	\$ 94,727

The accompanying notes and schedule 1 are an integral part of the financial statements.

## NATIONAL HARBOURS BOARD—Continued

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1976

## 1. Accounting Policies

## (a) Financial Statements

The financial statements of the National Harbours Board include the accounts of all the ports and other facilities under its administration.

## (b) Investments

Investments are shown at amortized cost, with premium or discount amortized over the periods to maturity dates. Investments are in Government of Canada direct and guaranteed securities.

## (c) Fixed Assets and Depreciation

Assets are recorded at cost except for those transferred to the Board from the Crown which are recorded at estimated values. Depreciation, as in previous years, has been calculated on the straight-line method using rates based on the estimated useful lives of the assets.

(\$Millions)

Asset	Cost	Accumulated Depreciation	Net	Average Life
<b>Depreciable</b>				
Berthing Facilities .....	169	64	105	55
Terminal Facilities .....	126	29	97	37
Grain and Harbour				
Buildings .....	100	41	59	40
Bridges .....	73	14	59	100
All Others .....	47	21	26	Various
<b>Non-Depreciable</b>				
Land, Fill, Dredging .....	148		148	Indefinite
Work under Construction .....	17		17	
	<u>680</u>	<u>169</u>	<u>511</u>	

Each of the depreciable groupings above contains various types of assets with expected useful lives ranging from 5 to 100 years.

In view of recent technological changes, the Board directed that a review of its present depreciation policy be carried out. This project was not started in 1976 as originally planned due to the impending new ports legislation. The development of the new ports policy has advanced sufficiently in the latter part of 1976 and the Board now has engaged a firm of consultants to carry out this review which is expected to be completed during 1977. In 1976 the Board applied depreciation rates to fixed asset additions which vary from those applied to similar existing assets to reflect current technological conditions.

The Board's policy is to capitalize additions, purchases of assets, and original dredging costs which provide long-term benefit.

Expenditures for maintenance and repairs are charged to operating expenses as incurred.

## (d) Appropriations from Parliament

Amounts received by the Board from parliamentary appropriations to cover certain operating losses are credited to the deficit account. Treasury Board has approved the Board's submission for recovery of operating losses incurred at the Ports of Halifax, Prince Rupert, and Baie des Ha! Ha!, in the amount of approximately \$566,000.

The requested amounts are not reflected in these financial statements.

## (e) Pension Costs

Annual pension contributions are charged to operations in the amounts paid to the Public Service Superannuation Account.

## (f) Insurance

The Board assumes the risks against fire and general perils, as well as for workmen's compensation claims.

## 2. Long-Term Agreements of Sale

The long-term agreements of sale are receivable over periods up to 31 years with interest at rates varying from 5¼% to 9% and comprise \$7,169,368 in respect of the sale of two grain elevators at Vancouver and \$1,339,035 in respect of the sale of real property at Montreal. Of the total amount of \$8,508,403, \$8,231,563 is shown as the long-term portion and \$276,840 receivable within one year is included under current assets.

## 3. Debentures of Saint John Harbour Bridge Authority

The debentures, bearing interest at rates from 6 11/16% to 8¼%, were acquired in accordance with the provisions of Vote L106b, Appropriation Act No. 7, 1967, 1967-68, c.8, which also authorized advances to the Board for such purposes.

The total amount of the debentures is \$14,940,921 comprised of \$14,883,664 shown as non-current assets and \$57,257 receivable in 1977.

The interest and repayment terms of the parliamentary advances to the Board are identical to those of the debentures and are included in Loans and Advances. The resultant off-setting income and expense amounting to \$1,023,801 is not reflected in the statement of operations.

## 4. Burrard Inlet Crossing

Engineering studies were made in 1969 and 1970 to determine the exact location for a new crossing and to make designs of both a tunnel and a bridge. As no work has been carried out on this project since 1970, the Board has written off the intangible asset as an extraordinary item and transferred the related loans amounting to \$4,290,509 to Loans and Advances and interest of \$2,225,294 to Interest in Arrears.

## 5. Financing Provided by Province

Under an agreement dated July 13, 1972, the Province of New Brunswick advanced \$25,000,000 to partially finance the construction of Rodney Terminal, Saint John, which is owned by the Board.

The new Agreement effective January 1, 1976, calls for the equal sharing of net operating income from the terminal until the Province's capital investment, without interest, is repaid.

Under the old Agreement, the Province had agreed to pay the undepreciated value of the assets demolished as part of the construction of Rodney Terminal, which amounted to \$2,570,199.

As a result of the new agreement, this amount which was included in Deferred Accounts Receivable at December 31, 1975, is no longer receivable from the Province and has been written off and treated as an extraordinary item in 1976.

## 6. Loans and Advances

Although interest on outstanding loans and advances is payable semi-annually at rates varying from 2¼% to 10% (average of 4.6%), no dates for repayment of principal are specified for certificates of indebtedness issued prior to 1970. At December 31, 1976, principal in arrears related to loans received after July 8, 1970, amounted to \$2,136,000. Future repayments required with respect to loans received after that date are:

## NATIONAL HARBOURS BOARD—Continued

(\$000's)

1977— 2,204

1978— 2,399

1979— 2,612

1980— 2,844

1981— 3,096

after 1981—49,631

At December 31, 1976, certificates of indebtedness relating to loans from Canada amounting to \$267,594,000 had expired.

Interest in arrears increased by \$18,918,740, (\$18,902,443 in 1975) to a total of \$240,331,826 at December 31, 1976. Included in this increase is \$338,949 related to the Burrard Inlet Crossing. No interest is calculated on interest in arrears.

## 7. Operation of the Port of Vancouver

Effective December 1, 1975, the Port of Vancouver entered into new terminal operations agreements whereby the Board, as terminal operator, contracts directly for stevedoring services.

To reflect the operational responsibilities assumed by the Board, the financial statements include the gross revenues and expenses of the Vancouver port. As a result, revenues and expenses are increased by \$20,498,315 in 1976 and \$991,531 in 1975.

## 8. Contingent Liabilities

Claims aggregating approximately \$10,800,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Board's property and sundry other matters in dispute have been received by the Board. In the opinion of the Board and its legal advisers, the Board's position is defensible and the final outcome of such claims should not result in any material financial liability.

## 9. Restatement of Comparative Figures

During 1976, changes were made to improve the classification of certain items and for comparative purposes the related figures for 1975 have been restated.

## 10. Grants in Lieu of Municipal Taxes

Grants in lieu of municipal taxes are provided based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Additional amounts for prior years' grants totalling \$833,986 are included in the current expense of \$9,542,750.

## 11. Anti-Inflation Legislation

The Board is subject to controls on employees' compensation under the terms of the Federal Government's Anti-Inflation Legislation which became effective October 14, 1975. User charge increases are controlled by Treasury Board. The Board is in compliance with these controls.

## SCHEDULE 1

## SCHEDULE OF NET OPERATING (LOSS) OR GAIN BEFORE NET INTEREST EXPENSE AND EXTRAORDINARY ITEMS BY PORT FOR THE YEAR ENDED DECEMBER 31, 1976

(Prepared Without Audit)

(\$000's)

	Income	Expense	Net Operating (Loss) Gain	
			1976	1975
St. John's .....	\$ 671	\$ 794	\$ (123)	\$ (69)
Halifax .....	4,734	6,202	(1,468)	(1,842)
Saint John .....	4,096	5,255	(1,159)	(833)
Belledune .....	157	75	82	80
Sept-Îles .....	537	1,152	(615)	(263)
Chicoutimi .....	314	274	40	22
Baie-des-Ha! Ha! .....	31	80	(49)	1
Quebec .....	5,279	5,976	(697)	(209)
Trois-Rivières .....	997	898	99	(115)
Montreal .....	24,343	30,289	(5,946)	(5,637)
Jacques Cartier Bridge .....	128	3,266	(3,138)	(2,241)
Champlain Bridge .....	4,479	4,495	(16)	1,133
Prescott .....	1,709	1,733	(24)	156
Port Colborne .....	683	803	(120)	48
Churchill .....	4,119	5,745	(1,626)	(975)
Vancouver .....	33,433	31,143	2,290	(327)
Prince Rupert .....	168	504	(336)	(112)
	<u>\$85,878</u>	<u>\$98,684</u>	<u>\$ (12,806)</u>	<u>\$ (11,183)</u>

**NATIONAL HARBOURS BOARD—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
March 4, 1977

THE HONOURABLE OTTO E. LANG, P.C., M.P.,  
MINISTER OF TRANSPORT,  
OTTAWA, ONTARIO.

Dear Sir:

I have examined the balance sheet of the National Harbours Board as at December 31, 1976 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As disclosed in Note (1c) to the financial statements, the Board has not completed a review of its depreciation policies and rates and has applied a range of rates in the current year. In the absence of adequate documentation supporting the estimated useful lives of the various fixed assets of the Board, I was unable to obtain sufficient evidence to form an opinion regarding the adequacy of the provision for depreciation for the year ended December 31, 1976 and the accumulated depreciation at the date.

In my opinion, except for the effect of any required adjustments which might have been disclosed if adequate documentation of the estimated useful lives of fixed assets had been available, the accompanying financial statements give a true and fair view of the financial position of the National Harbours Board as at December 31, 1976 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the National Harbours Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

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## NORTHERN CANADA POWER COMMISSION

BALANCE SHEET  
AS AT MARCH 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
	(thousands of dollars)			(thousands of dollars)	
Current			Current		
Cash in bank.....	\$ 4,891	\$ 154	Due to Canada .....	\$ 16,678	\$ 3,164
Accounts receivable—utilities .....	5,801	4,711	Accounts payable and accrued liabilities .....	4,399	5,106
—other .....	1,474	2,535	Contractors' holdbacks .....	1,220	1,304
Inventories —fuel & lubricants .....	4,604	4,026		22,297	9,574
—other supplies .....	1,909	1,658	Loans from Canada (Note 2) .....	180,535	162,199
	18,679	13,084		202,832	171,773
Property & Equipment			EQUITY OF CANADA		
Electric power plants .....	144,027	101,016	Deficit (retained earnings) .....	4,530	(1,625)
Transmission and distribution systems .....	28,633	27,009			
Other utilities .....	5,086	3,881			
Staff accommodation .....	4,085	3,555			
Warehouses, motor vehicles and general facilities ....	4,921	5,044			
	186,752	140,505			
Less accumulated depreciation .....	20,131	17,380			
	166,621	123,125			
Projects under construction.....	12,056	36,888			
	178,677	160,013			
Deferred charges .....	946	301			
	\$198,302	\$173,398		\$198,302	\$173,398

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. WATKISS  
Comptroller

Approved on behalf of the Commission:

J. SMITH  
Chairman

STATEMENT OF INCOME  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
	(thousands of dollars)	
<b>Income</b>		
Sale of power .....	\$25,490	\$18,814
Sale of heat .....	3,113	2,470
Other .....	939	1,062
	29,542	22,346
<b>Expense</b>		
Operation and maintenance .....	19,976	16,196
Engineering and general administration, net of amounts charged to capital and recoverable projects of \$2,335, (1976—\$1,914) .....	1,891	1,658
Depreciation .....	2,937	2,201
Amortization of deferred charges .....	118	57
Transfer of Moose Factory operations (Note 4) .....	181	
	25,103	20,112
Income before interest on loans .....	4,439	2,234
Interest on loans from Canada, net of amounts charged to capital of \$3,307, (1976—\$4,809) .....	10,594	5,800
Loss for year .....	\$ 6,155	\$ 3,566

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
	(thousands of dollars)	
<b>Balance at beginning of year</b>		
As previously reported .....	\$ (885)	\$ (4,942)
Add		
Prior periods' adjustments (Note 3) Investigation costs reimbursed .....	(740)	(249)
As restated .....	(1,625)	(5,191)
Loss for year .....	6,155	3,566
Balance at end of year .....	\$ 4,530	\$ (1,625)

The accompanying notes are an integral part of the financial statements.

## NORTHERN CANADA POWER COMMISSION—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1977

	1977	1976
	(thousands of dollars)	
<b>Funds provided</b>		
Canada—Loans for capital expenditures .....	\$21,000	\$ 38,000
—Interest capitalized .....	3,307	4,809
—Project investigation expenditures .....	473	959
Proceeds on disposal of fixed assets .....	177	208
	<u>24,957</u>	<u>43,976</u>
<b>Funds applied</b>		
<b>Operations</b>		
Loss for year .....	\$ 6,155	\$ 3,566
Items not requiring the outlay of funds		
Depreciation .....	2,937	2,201
Interest on loans from Canada .....	1,090	1,398
Transfer of Moose Factory operations .....	181	
Amortization of deferred charges .....	118	57
Capital costs written off .....	106	87
	<u>4,432</u>	<u>3,743</u>
	1,723	(177)
Additions to fixed assets .....	22,750	37,094
Repayment of Canada loans .....	7,060	1,721
Additions to deferred charges .....	552	649
	<u>32,085</u>	<u>39,287</u>
Increase (decrease) in working capital .....	(7,128)	4,689
Working capital (deficiency) at beginning of year .....	3,510	(1,179)
Working capital (deficiency) at end of year .....	<u>\$ (3,618)</u>	<u>\$ 3,510</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 1977

## 1. Significant accounting policies

## Inventories

Inventories of operating and general supplies are valued at the lower of cost and estimated replacement cost.

## Property and equipment

Property and equipment, with the exception of those gifted to the Commission by Canada and others which have been recorded at nominal value, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct payments for goods and services, project costs include interest at current rates on funds used during construction; engineering and technical support expense which is charged to capital projects on the basis of time reported at appropriate labour and overhead rates; and a share of general administration expense which is charged to capital projects as a percentage of direct costs. Repair and maintenance costs are charged to expense when incurred.

## Depreciation

Depreciation on fixed assets purchased out of loans from Canada is calculated using the sinking fund method. This has the effect of charging as depreciation an amount equivalent to the principal repayment of the associated loan which itself is amortized using the annuity method, over the estimated economic life of the asset. The Commission charges straight-line depreciation over the estimated economic life on assets purchased from internally generated funds, and on the head office building.

The following are the estimated economic lives of the principal classes of assets:

Hydro-electric plants	30-40 years
Diesel engines and associated equipment	15 years
Fuel storage equipment	20 years
Buildings	20 years
Heating systems	20 years
Transmission and distribution systems	20 years
Office and general equipment	10 years
Motor vehicles	4 years

## Deferred charges

Deferred charges represent the unamortized costs of relocating the head office from Ottawa to Edmonton, preproduction costs, and computer software, all of which are being written off to expense over a period of five years; together with project site investigation costs, which are to be claimed from Canada if projects are not proceeded with, under the provisions of section 14(3) of the Northern Canada Power Commission Act.

Accumulated amortization to March 31, 1977 amounted to \$217,000.

## Insurance

The Commission takes out full commercial insurance coverage against identified risk, including assets subject to risk of loss, and third party liability, in accordance with a comprehensive risk management program.

## 2. Loans from Canada

The Commission receives funds for capital expenditures by way of interest-bearing loans from Canada. Interest at current rates is accrued during the course of construction of a project, and added to the amount borrowed. Upon completion of each project, the total loan including accrued interest is repaid by equal annual instalments of principal and interest over the estimated economic life of the related asset which varies from four to forty years.

At March 31, 1977, these loans carry interest rates ranging from 3.125% to 10.375% and mature, as follows:

	Principal	Interest
	(thousands of dollars)	
1978 .....	3,544	14,076
1979 .....	3,807	13,806
1980 .....	4,089	13,524
1981 .....	4,394	13,219
1982 .....	4,392	12,891
1983 and later .....	160,309	
	<u>180,535</u>	

During the current year, the average interest rate on loans on completed projects was 6.8%.

## 3. Statement of deficit

Under the provisions of section 14(3) of the Northern Canada Power Commission Act, Canada reimbursed the cost of investigation of various capital projects which were not proceeded with. The retained earnings balance as at March 31, 1976 has been restated to show the prior years' recovery of \$740,000, of which \$249,000 is applicable to the year prior to April 1, 1975.

## 4. Transfer of Moose Factory operations

On January 1, 1977 the Commission transferred its operations at Moose Factory, Ontario to the Department of National Health and Welfare of the Government of Canada. The Department was given title to the assets and assumed the liabilities related to these operations. Proceeds to the Commission, as a result of this transfer were computed by reference to the net book values of the assets minus net revenues experienced in the years during which the Commission operated these facilities. Net book value of the assets exceeded proceeds to the Commission by \$181,000.

## NORTHERN CANADA POWER COMMISSION—*Concluded*

### 5. Contingent liabilities

Recognition of lawsuits against the Commission at March 31, 1977 has been made in the accounts, in an amount which the Commission considers adequate to provide for any settlement which may arise out of such claims.

Ottawa, Ontario  
August 23, 1977

### 6. Fixed asset commitments

Commitments for the completion of capital projects under construction and on contractual obligations for services and equipment to be delivered amount to approximately \$6,000,000 at March 31, 1977.

### 7. Regulation

As a Federal Crown corporation, the Commission is required to comply with the Anti-Inflation Act and related Regulations, which provide for the restraint of profit margins, prices, dividends and employee compensation. The Commission has complied with the legislation in every respect.

Rates established by the Commission require the approval of Governor in Council. Although not required by law to do so, the Commission also provides full information on proposed rates to the Territorial Public Utilities Boards, and conforms to their rulings where these do not conflict with section 10 of the Northern Canada Power Commission Act.

### 8. Supplementary information

- (a) Certain 1976 accounts have been reclassified for the purpose of comparison with 1977 accounts.
- (b) During 1976-77, the Commission engaged the services of S.N.C. Tottrup Services Ltd. and J. Vogelsang as procurement agents for certain construction materials and paid an aggregate of \$16,571 in remuneration for their services.

THE HONOURABLE WARREN ALLMAND, P.C., M.P.  
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT  
OTTAWA, ONTARIO.

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1977 and the statements of income, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

# NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES

(Incorporated under the Canada Corporations Act)

## CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1976

ASSETS	1976	1975	LIABILITIES AND SHAREHOLDERS' EQUITY	1976	1975
<b>Current Assets</b>			<b>Current Liabilities</b>		
Cash .....	\$ 602,717	\$ 449,262	Bank indebtedness (Note 4) .....	\$ 425,603	\$ 369,004
Short-term bank deposits .....	8,700,000	5,000,000	Accounts payable and accrued liabilities .....	1,584,022	3,080,329
Accounts receivable .....	2,073,578	4,233,161	Accrued interest .....	3,761,788	5,649,213
Operating and general supplies .....	1,791,563	1,897,252	Current portion of long-term debt .....	155,000	11,715,000
Prepaid expense .....	127,538	118,550		5,926,413	20,813,546
	13,295,396	11,698,225	<b>Long-term debt (Note 5) .....</b>	<b>40,711,490</b>	<b>48,171,269</b>
<b>Insurance Investment Fund</b>			<b>Provision for Insurance .....</b>	<b>1,004,000</b>	<b>631,000</b>
Short-term bank deposits .....	1,004,000	631,000	<b>Shareholders' Equity</b>		
<b>Property and Equipment (Note 2)</b>			Share capital (Note 6)		
Land, buildings and equipment, at cost .....	93,290,834	94,147,325	Authorized—400,000 common shares of no		
Less: Accumulated depreciation .....	42,908,288	39,465,003	par value		
	50,382,546	54,682,322	Issued—250,520 shares fully paid .....	25,052,000	152,000
<b>Extra-Provincial Trucking Authorities (Note 3)</b>		132,442	Contributed surplus (Note 7) .....		1,036,186
			Deficit .....	(8,011,961)	(3,660,012)
				17,040,039	(2,471,826)
	\$64,681,942	\$67,143,989		\$64,681,942	\$67,143,989

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

JULIEN BÉLIVEAU  
Director

S. D. CAMERON  
Director

# NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES—Continued

## CONSOLIDATED STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Deficit (Retained Earnings) at beginning of year .....		
Net loss for the year .....	\$ 3,660,012	\$(1,656,614)
Transfer from contributed surplus (Note 7) .....	5,388,135	5,316,626
Deficit at end of year .....	\$ 8,011,961	\$ 3,660,012

The accompanying notes are an integral part of the financial statements.

## CONSOLIDATED STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
<b>Income</b>		
Freightage revenue .....	\$19,940,800	\$23,474,408
Parliamentary appropriation (Note 8) .....	202,042	771,108
Charter, rental and other .....	3,158,663	2,080,402
	<u>23,301,505</u>	<u>26,325,918</u>
<b>Operating expense</b>		
Cargo haulage .....	7,322,436	8,623,558
Terminal operations .....	5,230,365	5,996,987
Maintenance and repairs .....	5,097,841	4,960,923
Administration and marketing .....	2,367,028	2,388,399
Depreciation (Note 9) .....	4,799,733	5,747,340
	<u>24,817,403</u>	<u>27,717,207</u>
Net loss from operations .....	1,515,898	1,391,289
<b>Other expense and income</b>		
Interest on debt .....	4,580,267	4,367,837
Gain on disposals of property and equipment ..	(46,867)	(329,230)
Interest income .....	(661,163)	(113,270)
	<u>3,872,237</u>	<u>3,925,337</u>
Net loss .....	\$ 5,388,135	\$ 5,316,626

The accompanying notes are an integral part of the financial statements.

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
<b>Funds Provided</b>		
Sale of property and equipment .....	\$ 204,040	\$ 430,080
Loans from Canada .....		5,500,000
Issue of common shares (Note 6) .....	24,900,000	
	<u>25,104,040</u>	<u>5,990,080</u>
<b>Funds Applied</b>		
Net loss .....	5,388,135	5,316,626
Less: Items not requiring an outlay of funds ..	5,125,865	5,749,110
Total funds used by (from) operations .....	262,270	(432,484)
Property and equipment .....	524,687	3,379,636
Conversion of long-term debt to common shares .....	7,437,000	
Other reduction in long-term debt .....	22,779	6,714,543
Transfer to insurance investment fund .....	373,000	331,000
	<u>8,619,736</u>	<u>9,992,695</u>
Increase (decrease) in funds .....	16,484,304	(4,002,615)
Working Capital (deficiency) at beginning of year .....	(9,115,321)	(5,112,706)
Working Capital (deficiency) at end of year .....	\$ 7,368,983	\$ (9,115,321)

The accompanying notes are an integral part of the financial statements.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 1976

### 1. Accounting Policies

#### Principles of Consolidation

The consolidated financial statements include the accounts of the company and its subsidiaries, Yellowknife Transportation Company Limited and Grimshaw Trucking and Distributing Ltd. both of which are wholly owned. Goodwill arising on acquisition has been written off.

#### Operating and General Supplies

Operating and general supplies are valued at the lower of cost or estimated replacement cost.

#### Depreciation

Boats and barges are depreciated on a unit of production basis taking into account their estimated ton-mile productive capacity over a 15 year period with a minimum depreciation charge of four per cent per annum calculated on a 25 year maximum useful life. The cost of other depreciable assets is amortized over their estimated useful lives on a straight-line basis.

#### Insurance Investment Fund—Provision For Insurance

It is the policy of the company to carry general and third party liability insurance. The company is self-insured for physical loss or damage to real property and equipment except for marine floating equipment based at Churchill, Manitoba, buildings and certain other equipment which are insured in total for \$24,300,000. A fund in respect of self-insured losses is being established by annual charges against income.

### 2. Property and Equipment:

	1976	1975	Basis of Depreciation
<b>Land</b> .....	\$ 1,511,911	\$ 1,496,761	
Boats and barges .....	57,755,703	58,379,702	ton-mile basis
Other equipment .....	15,981,258	16,332,123	5 to 10 years
Buildings, other structures and site development .....	18,041,962	17,938,739	10 to 20 years
	<u>93,290,834</u>	<u>94,147,325</u>	
Accumulated depreciation .....	42,908,288	39,465,003	
	<u>\$50,382,546</u>	<u>\$54,682,322</u>	

### 3. Extra-Provincial Trucking Authorities

The cost of intangible assets has been written off during the year.



# NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES—Continued

## 4. Bank Indebtedness

The accounts receivable of a subsidiary company are assigned as collateral security.

## 5. Long-Term Debt

Loans from Canada totalling \$40,700,000 are repayable in varying annual amounts through 1991 and bear interest at an average weighted rate of 7.68 per cent. A mortgage of \$166,490 is owing by a subsidiary company. The mortgage bears interest at the prime bank rate plus 1¼ per cent. It is secured by a charge against that company's property and is repayable in equal monthly installments through April 1983. Aggregate repayment requirements over the next five years are as follows:

1977	\$155,000
1978	169,000
1979	185,000
1980	201,000
1981	219,000

## 6. Share Capital—Long-Term Debt

Supplementary letters patent were issued during the year increasing the authorized capital of the company by 350,000 common shares of no par value. Subsequent to this and pursuant to Order-In-Council P.C. 1976-2607, loans and advances from Canada totalling \$24,900,000 were converted into 249,000 fully paid no par value common shares.

## 7. Contributed Surplus—Deficit

During the year \$1,036,186 was transferred from contributed surplus and applied against the accumulated deficit.

## 8. Parliamentary Appropriation

Parliament approved payment of \$202,042 to the company to defray the excess of costs incurred over revenue earned from the 1976 Keewatin resupply operation.

## 9. Change in Accounting Policy

The method of computing depreciation on boats and barges was changed during the year to more closely match the depreciation charge with the level of capacity actually utilized in any given year. Had the previous method of depreciating the cost over 15 years on a straightline basis been used in 1976, the net loss for the year would have increased by \$1,280,000. The comparative figures have not been restated to reflect this change.

## 10. Income Taxes

The company has a tax loss carry forward of approximately \$577,000 which can be applied to reduce income otherwise taxable, earned during the next five years. In addition, the company has claimed for income tax purposes certain expenses, principally capital cost allowances on depreciable assets, in amounts lower than those charged against operations. Accordingly, income taxes payable on income of future years may be reduced by claiming allowances for tax purposes in excess of amounts charged against operations. At December 31, 1976, the undepreciated capital cost exceeds the net book value of depreciable assets by approximately \$13,500,000.

## 11. Comparative Figures

Certain reclassifications have been made in the accounts in 1976 and the 1975 figures presented for comparative purposes have been restated to conform with the revised classifications. Reported earnings are unaffected by these changes.

## 12. Lease Commitments

The company leases certain equipment, land and real estate under long-term contracts and is committed in 1977 to rental payments of \$544,000; 1978—\$399,000; 1979—\$304,000; 1980—\$283,000 and 1981—\$101,000.

## 13. Pension Plan

The company participates in the Eldorado Pension Plan (1959) covering all the regular employees of Northern Transportation Company Limited. Annual pension costs are funded and accounted for at rates confirmed by the consulting actuary pursuant to periodic actuarial valuations. An interim review as of December 31, 1975, on the position of the pension fund indicates an estimated deficiency attributable to Northern Transportation Company Limited of \$1,100,000. Annual payments over the next five years of approximately \$185,000 would be required to fund a liability of this amount. An actuarial report as of December 31, 1976, is currently in progress and the results thereof will determine the actual contributions required from the company to meet the deficiency, pursuant to the trust deed and the Pension Benefits Standards Act.

## 14. Remuneration of Directors and Officers

	1976		1975	
	Number	Amount	Number	Amount
Northern Transportation Company Limited				
As directors .....	11	\$ 8,500	11	\$ 8,750
As officers .....	5	165,500	8	274,138
Officers who also served as directors .....	3		3	
Grimshaw Trucking and Distributing Ltd.				
As directors .....	5	1,500	6	2,000
As officers .....	3	30,000	5	30,000
Officers who also served as directors .....	2		2	

The number and remuneration of directors and officers reported above includes all persons who acted in either capacity at any time during the year.

## 15. Federal Anti-Inflation Legislation

The company is subject to the Anti-Inflation Act which provides for the restraint of profit margins, prices, dividends and compensation. Management is of the opinion that the company has complied with the intent of the Act and Regulations and that no significant liability will arise as a result of the legislation.

**NORTHERN TRANSPORTATION COMPANY LIMITED  
AND SUBSIDIARY COMPANIES—*Concluded***

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,  
February 18, 1977.

THE HONOURABLE OTTO LANG, P.C., M.P.,  
MINISTER OF TRANSPORT,  
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the consolidated balance sheet of Northern Transportation Company Limited as at December 31, 1976 and the consolidated statements of income and expense, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements give a true and fair view of the financial position of the Company as at December 31, 1976 and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in depreciation policy referred to in Note 9 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL  
*Auditor General of Canada.*

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**PACIFIC PILOTAGE AUTHORITY***(Established by the Pilotage Act)***BALANCE SHEET AS AT DECEMBER 31, 1976**

ASSETS	1976	1975	LIABILITIES	1976	1975
<b>Current Assets</b>			<b>Current Liabilities</b>		
Cash .....	\$ 80,012	\$ 84,472	Accounts payable and accrued liabilities .....	\$ 334,188	\$ 349,804
Accounts receivable .....	555,790	617,218	Due to Canada in respect of parliamentary appropriations .....	100,000	351,886
	635,802	701,690		434,188	701,690
Fixed assets at cost (Note 2) .....	761,889	761,094	Provision for employee termination benefits .....	119,855	108,307
Less: accumulated depreciation .....	237,808	182,884		554,043	809,997
	524,081	578,210			
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	806,122	806,122
			Deficit .....	(200,282)	(336,219)
				605,840	469,903
	\$ 1,159,883	\$ 1,279,900		\$ 1,159,883	\$ 1,279,900

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority

P. V. O. EVANS  
*Chairman*D. M. MACKAY  
*Member***STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
<b>Income:</b>		
Pilotage charges .....	\$ 6,783,720	\$ 4,967,129
Other income .....	1,720	5,817
	6,785,440	4,972,946
<b>Expenses:</b>		
Pilots' fees, salaries and benefits .....	4,625,170	3,518,174
Staff salaries and benefits .....	385,182	375,492
Termination allowances .....	28,629	36,292
Pilot boats .....	827,725	714,734
Transportation and travel .....	619,405	484,977
Depreciation .....	55,035	59,105
Professional and special services .....	51,543	45,735
Communications .....	35,679	36,316
Rentals .....	27,644	23,309
Utilities, materials and supplies .....	21,550	24,263
Provision for doubtful accounts .....	16,235	10,115
Repairs and maintenance .....	7,647	7,185
	6,701,444	5,335,697
Net income (loss) for year .....	\$ 83,996	\$ (362,751)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF DEFICIT  
FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
<b>Balance at beginning of year</b>		
As previously reported .....	\$ 108,307	\$ 89,129
Prior years, adjustment (Note 3) .....	227,912	168,807
As restated .....	336,219	257,936
Net income (loss) for the year .....	83,996	(362,751)
	252,223	620,687
<b>Less:</b>		
Recovered from parliamentary appropriations .....	51,941	293,083
Deduct: Fixed asset acquisitions .....		8,615
	51,941	284,468
Balance at end of year .....	\$ 200,282	\$ 336,219

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CONTRIBUTED CAPITAL  
FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
<b>Balance at beginning of year</b>		
As previously reported .....	\$ 578,210	\$ 628,701
Prior years, adjustments (Note 3) .....	227,912	168,807
As restated .....	806,122	797,508
Parliamentary appropriations to finance additions to fixed assets during the year .....		8,614
Balance at end of year .....	\$ 806,122	\$ 806,122

The accompanying notes are an integral part of the financial statements.

## PACIFIC PILOTAGE AUTHORITY—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
<b>Funds provided</b>		
Net income (loss) for year.....	\$ 83,996	\$(362,751)
Add: Items not requiring funds		
Depreciation .....	55,035	59,105
Provision for employee termination benefits .....	28,629	36,292
	167,660	(267,354)
Parliamentary appropriations .....	51,941	293,083
Insurance recovery .....	1,889	
	221,490	25,729
<b>Funds applied</b>		
Payment of termination benefits .....	17,082	17,114
Additions to fixed assets .....	2,794	8,615
	19,876	25,729
Increase in working capital .....	201,614	
Working capital at beginning of year.....		
Working capital at end of year.....	\$201,614	\$

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1976

## 1. Significant accounting policies

## (a) Parliamentary appropriations

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice to recover from parliamentary appropriations any deficit, including capital expenditure, until revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis. The Authority has operated on a self-sustaining basis since March 31, 1976. Amounts received from appropriations that have not been used are shown under current liabilities as Due to Canada in respect of parliamentary appropriations until refunded to the Consolidated Revenue Fund.

## (b) Depreciation

Depreciation of capital assets is calculated on a straight-line basis and is based on the estimated useful life of the asset as follows:

Buildings	20 years
Pilot boats	20 years
Floats	10 years
Communication equipment	10 years
Office furniture and equipment	10 years
Leasehold improvements	5 years

Although charged in the Statement of Operations depreciation is not recovered from parliamentary appropriations.

## (c) Contributed capital

Amounts representing the values assigned to assets transferred to Authority from Canada in 1972, plus the cost of capital assets financed from parliamentary appropriations, are shown as contributed capital.

## 2. Fixed assets

At December 31, 1976 the fixed assets and related accumulated depreciation were as follows:

	1976		1975	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Buildings .....	\$ 40,000	\$ 9,837	\$ 40,000	\$ 7,831
Floats .....	9,810	3,509	9,810	2,528
Pilot boats .....	461,615	119,017	461,615	94,286
Communication equipment .....	204,338	79,220	203,863	57,797
Office furniture and equipment .....	37,562	17,661	37,242	13,817
Leasehold improvements ..	8,564	8,564	8,564	6,619
	\$761,889	\$237,808	\$761,094	\$182,884

## 3. Prior years' adjustments

In previous years an account was maintained within Equity of Canada entitled Residual value of capital assets financed from parliamentary appropriations. This account was credited with values assigned to assets transferred by Canada to the Authority in 1972 plus the cost of fixed assets financed from parliamentary appropriations since that date. The account was reduced by depreciation and the net book value of assets disposed of and the deficit was reduced by a corresponding amount. Under the new policy, gains or losses on disposal of fixed assets are recorded in the Statement of Operations and contributed capital represents the original value assigned to assets transferred in 1972 plus the cost of fixed assets financed from parliamentary appropriations since that date. As a result of the retroactive application of this change in accounting policy, contributed capital at December 31, 1974 increased by \$168,807 and the deficit at that date increased by a corresponding amount; for the 1975 year, contributed capital increased by \$59,105 and the deficit increased by a similar amount.

## 4. Pilots' travel expenses

Pilots' travel expenses charged to ships' agents previously not shown on the financial statements, of \$606,851 for 1976 and \$469,969 for 1975, are included in income-pilotage charges and the corresponding expenses included in transportation and travel expenditure. The 1975 comparative figures have been restated to conform with this presentation. This change has had no effect on the determination of net income (loss) in either year.

## 5. Long-term commitments

The Authority has outstanding commitments as follows:

- In respect of a bare boat charter under which it is required to pay an annual rental of \$32,229 up to and including 1988.
- In respect of a contract for the provision of launch services involving an annual payment, which may vary according to changes in costs and usage, up to and including 1991. The amount payable in 1977 is expected to be \$184,320.

These two commitments may be terminated at the discretion of the Authority on the exercise of its option to purchase the vessels. The option price with respect to the first vessel is \$243,000 and to the second \$434,000.

## 6. Contingent liabilities

Contingent liabilities exist with respect to:

- Legal actions wherein shipping companies dispute the legality of the regulations pursuant to which the Authority has collected compulsory pilotage of \$82,585. In the opinion of legal counsel the Authority has a valid defence.
- Matching past service superannuation contributions of employees pursuant to section 10 of the Pilotage Act. The Authority's responsibility for payment of 50 percent of total required contributions of \$160,000 is under review.

**PACIFIC PILOTAGE AUTHORITY—Concluded****7. Anti-inflation legislation**

Under P.C. 1976-3079 of December 10, 1976 with retroactive effect from May 27, 1976 the Authority is subject to the Anti-inflation Act and the regulations promulgated thereunder, which provide for restraints of prices, profit margins and compensation of employees.

Ottawa, Ontario  
March 21, 1977

**8. Remuneration of members and officers**

Expense includes remuneration of members as members, \$12,150 (1975—\$16,035), and remuneration of officers as officers, \$42,201 (1975—\$34,917). The Authority has seven members and two officers. One officer is also a member.

THE HONOURABLE OTTO E. LANG, P.C., M.P.  
MINISTER OF TRANSPORT  
OTTAWA, ONTARIO

I have examined the balance sheet of the Pacific Pilotage Authority as at December 31, 1976 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1976 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the accounting changes described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

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## PETRO-CANADA

## CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1976

ASSETS		LIABILITIES	
<b>CURRENT ASSETS</b>		<b>CURRENT LIABILITIES</b>	
Cash and short-term deposits .....	\$ 33,886,000	Accounts payable and accrued liabilities .....	\$ 26,633,000
Accounts receivable .....	10,129,000	Principal due within one year on Income Debentures .....	10,000,000
Inventories .....	2,625,000		36,633,000
Portion of long-term receivables due within one year .....	651,000	<b>INCOME DEBENTURES (Note 6)</b>	
Prepaid expenses .....	474,000	Less principal included in current liabilities .....	240,000,000
	47,765,000		10,000,000
			230,000,000
<b>INVESTMENT IN PANARCTIC OILS LTD. (Note 4) .....</b>	<b>80,000,000</b>	<b>DEFERRED INCOME TAXES</b> .....	
<b>PROPERTY, PLANT AND EQUIPMENT, net (Note 5) .....</b>	<b>576,309,000</b>		60,184,000
<b>OTHER ASSETS, at cost</b>		<b>SHAREHOLDER'S EQUITY</b>	
Polar Gas Project .....	7,020,000	<b>CAPITAL (Note 8)</b>	
Long-term receivables, net .....	2,049,000	Preferred shares .....	158,800,000
Work performance deposits .....	807,000	Common shares .....	225,000,000
	9,876,000		383,800,000
		<b>RETAINED EARNINGS</b> .....	
			3,333,000
			387,133,000
		<b>COMMITMENTS (Note 9)</b>	
	\$ 713,950,000		\$ 713,950,000

On behalf of the Board

W. H. HOPPER  
DirectorD. MCD. MANN  
DirectorCONSOLIDATED STATEMENT OF EARNINGS AND  
RETAINED EARNINGS  
FROM THE DATE OF COMMENCEMENT OF OPERATIONS,  
JANUARY 20, 1976, TO DECEMBER 31, 1976.

<b>REVENUE</b>	
Operating revenue .....	\$ 31,504,000
Interest income .....	7,835,000
	39,339,000
<b>EXPENSES</b>	
Operating .....	5,541,000
General and administrative .....	5,238,000
Interest on Income Debentures .....	5,157,000
Depreciation .....	1,082,000
Depletion .....	7,226,000
Amortization .....	546,000
	24,790,000
<b>EARNINGS BEFORE INCOME TAXES</b> .....	<b>14,549,000</b>
<b>PROVISION FOR INCOME TAXES (Note 7)</b>	
Deferred .....	11,633,000
Alberta royalty tax credit .....	(417,000)
	11,216,000
<b>NET EARNINGS FOR PERIOD, BEING RETAINED EARNINGS AT END OF PERIOD</b> .....	<b>\$ 3,333,000</b>

CONSOLIDATED STATEMENT OF CHANGES IN  
FINANCIAL POSITION  
FROM THE DATE OF COMMENCEMENT OF OPERATIONS,  
JANUARY 20, 1976, TO DECEMBER 31, 1976.

<b>SOURCE OF FUNDS</b>	
Net earnings for period .....	\$ 3,333,000
Add charges not involving an outlay of funds .....	20,487,000
Funds provided from operations .....	23,820,000
Proceeds from issue of Income Debentures .....	240,000,000
Proceeds from issue of shares .....	383,800,000
	647,620,000
<b>APPLICATION OF FUNDS</b>	
Acquisition of property, plant and equipment .....	206,897,000
Investment in Panarctic Oils Ltd. ....	80,000,000
Expenditures on other assets .....	7,426,000
Acquisition of subsidiary company	
Net assets acquired	
Property, plant and equipment .....	\$ 378,266,000
Current assets .....	14,963,000
Other assets .....	2,450,000
Current liabilities .....	(4,688,000)
Deferred income taxes .....	(48,551,000)
	342,440,000
Less working capital acquired .....	(10,275,000)
	332,165,000
Reduction of Income Debentures being principal due within one year .....	10,000,000
	636,488,000
<b>INCREASE IN WORKING CAPITAL FOR PERIOD, BEING WORKING CAPITAL AT END OF PERIOD</b> .....	<b>\$ 11,132,000</b>

## PETRO-CANADA—Continued

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1976

(tabular amounts shown in thousands of dollars)

## 1. Summary of Significant Accounting Policies

## (a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada ("the Corporation") and its wholly owned subsidiary, Petro-Canada Exploration Inc., (formerly Atlantic Richfield Canada Ltd.).

## (b) Inventories

Inventories are valued at the lower of cost and net realizable value.

## (c) Panarctic Oils Ltd.

The Corporation accounts for its investment in Panarctic Oils Ltd. on the equity method. The activities of Panarctic Oils Ltd. are in the exploratory stage and all expenses less sundry income have been capitalized; the company is deemed not to have earned a profit or sustained a loss.

## (d) Property, Plant and Equipment

The Corporation follows the full cost method of accounting for oil and gas properties whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include lease acquisition costs, geological and geophysical expenses, carrying charges of non-producing properties, cost of drilling both productive and non-productive wells and overhead expenses related to exploration activities.

The costs incurred in Canada, except as noted below, are depleted on the unit of production method based on estimated proven oil and gas reserves. For purposes of calculating depletion, natural gas production and reserves are converted to equivalent barrels of crude oil based on the relative energy content of each commodity. In addition, separate cost centres have been established for each of the Frontier areas, presently comprising Mackenzie Delta/Beaufort Sea, Arctic Islands, Labrador Shelf and Scotian Shelf. Annual costs accumulated in these separate cost centres are amortized on a straight line basis over the period during which exploration activity in each area is expected to continue. Where exploration proves to be successful, amortization will be suspended and the unamortized balance of the cost centre will be depleted on the unit of production method when production commences. Where exploration proves to be unsuccessful and the cost centre is condemned or abandoned, the unamortized balance of that cost centre will be charged to earnings at that time.

Bituminous Sands costs are accumulated in separate cost centres and will be depleted on the unit of production method when production commences.

Depreciation of plant and production equipment directly associated with oil and gas activities is provided on the unit of production method.

Depreciation of other property and equipment is provided on the straight line method at rates varying from 5% to 25%, designed to amortize the cost of the assets over their estimated useful lives.

## (e) Polar Gas Project

The Corporation is deferring costs relating to its participation in the Polar Gas Project. These costs presently consist of feasibility studies relating to a gas transmission system from the Arctic Islands to Eastern Canada. Under the participation agreement, subject to the project's feasibility and approval by the necessary regulatory bodies, the participants shall be entitled to have the costs they have incurred treated as an

equity investment in a company incorporated to construct and operate the transmission facilities, or be reimbursed out of any financing of such company. In the event the project does not proceed, costs will be charged to earnings at that time.

## (f) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming tax depreciation and exploration and development costs which exceed the related amounts charged to expense in the financial statements (Note 7).

## 2. Incorporation

The Corporation was incorporated pursuant to an Act of the Parliament of Canada which received Royal Assent on July 30, 1975. The inaugural meeting of the Board of Directors was held on January 20, 1976 after which operations commenced.

## 3. Acquisition of Subsidiary Company

Effective August 1, 1976 the Corporation acquired, for a cash consideration of \$342,440,000, all of the issued shares of Atlantic Richfield Canada Ltd. (now Petro-Canada Exploration Inc.), a company involved in the exploration for and production of oil and gas in Canada. The Corporation's consolidated earnings include the earnings of the subsidiary company since August 1, 1976. Details of the acquisition, which has been accounted for by the purchase method, are as follows:

Book value of acquired assets .....	\$179,944
Book value of assumed liabilities .....	53,239
	<u>126,705</u>
Excess of assigned value over book value of acquired net assets	
Petroleum and natural gas properties .....	\$208,972
Bituminous Sands leases .....	6,763
	<u>215,735</u>
Cost of acquisition .....	<u>\$342,440</u>

The excess of assigned value over book value of acquired net assets is subject to the accounting policies outlined in Note 1 (d).

## 4. Panarctic Oils Ltd.

During the period the Corporation acquired the investment of the Government of Canada in Panarctic Oils Ltd. which consisted of:

Common shares (representing 45% of the issued and fully paid common shares) .....	\$78,131
1976/1977 financing advance .....	1,869
	<u>\$80,000</u>

The common shares of Panarctic Oils Ltd. are not traded on the open market and therefore do not have a quoted market value.

## 5. Property, Plant and Equipment

	Cost	Accumulated Depreciation, Depletion and Amortization	Net
Oil and gas properties			
—Non-Frontier areas .....	\$330,116	\$7,226	\$322,890
—Frontier areas .....	27,984	546	27,438
Plant and production equipment .....	42,503	932	41,571
Bituminous Sands			
—Construction in progress (Syn crude Project and related leases) .....	170,405		170,405
—Other bituminous sands Leases and expenditures thereon ..	10,254		10,254
Other property and equipment .....	3,901	150	3,751
	<u>\$585,163</u>	<u>\$8,854</u>	<u>\$576,309</u>

## PETRO-CANADA—Continued

The Composition of the amounts accumulated in respect of depreciation, depletion and amortization is as follows:

Depreciation .....	\$ 1,082
Depletion.....	7,226
Amortization .....	546
	<u>\$ 8,854</u>

### 6. Income Debentures

On August 4, 1976 the Corporation issued an Income Debenture to a Canadian chartered bank in the amount of \$240 million, due on February 1, 1977 and bearing interest at approximately 52% of that bank's prime lending rate, as announced from time to time. No deduction is allowed under the Income Tax Act for interest expense related to the Income Debenture (Note 7). Subsequent to December 31, 1976 the Corporation repaid the Income Debenture from funds obtained by issuing Bank Income Debentures in the amount of \$240 million to the same bank and under similar terms.

While the Bank Income Debentures are not secured by any charge against the assets of the Corporation, there are certain restrictions with respect to the disposition or encumbrance of the investment by the Corporation in its subsidiary company.

The Bank Income Debentures bear maturity dates from December 31, 1977 to December 31, 1983 and require repayments in each of the next five years as follows:

1977—\$10 million, 1978—\$20 million, 1979—\$30 million, 1980—\$40 million, 1981—\$50 million.

### 7. Income Taxes

The provision for income taxes of \$11,216,000 differs from the result which would be obtained by applying the combined Canadian Federal and Provincial income tax rate of 47% to the earnings before income taxes of \$14,549,000. This difference results from the following items:

	Amount	Percentage of earnings before income taxes
Computed "expected" tax expense .....	\$6,838	47.0%
Increase (decrease) in taxes resulting from:		
Royalties and other payments to Provincial Governments .....	9,462	65.0
Refund of taxes under Provincial rebate plans....	(1,126)	(7.7)
Tax depletion on Canadian production income ..	(3,402)	(23.4)
Federal resource allowance .....	(5,060)	(34.8)
Non-deductible interest on Income Debentures (Note 6) .....	2,424	16.7
Amortization of excess of assigned value over book value of assets acquired on purchase of subsidiary company (Note 3) .....	2,080	14.3
Provision for income taxes .....	<u>\$11,216</u>	<u>77.1%</u>

The wholly owned subsidiary, Petro-Canada Exploration Inc. (formerly Atlantic Richfield Canada Ltd.) is not subject to income tax pursuant to Section 149 (1) (d) of the Income Tax Act. The Government of Canada has proposed legislation excluding Petro-Canada Exploration Inc. from the exemption from taxation provided under the Income Tax Act. Income taxes have been provided based upon the proposed legislation.

### 8. Capital Stock

Authorized:

The initial authorized capital of the Corporation was \$500 million divided into 100 common shares of the par value of \$5 million each. This was increased to 116 common shares on the acquisition of the capital of Panarctic Oils Ltd.

Pursuant to the Petro-Canada Act, and subject to certain conditions and limitations as to the aggregate amount, the authorized capital of the Corporation is increased by the issue of preferred shares. Accordingly, at any time, the authorized and issued preferred shares are identical. At December 31, 1976, 158,799,853 preferred shares of the par value of \$1 each had been issued. Such preferred shares, which are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

Issued:

	Number of Shares	Consideration
Common shares		
Issued during the period to the Government of Canada		
For cash .....	29	\$ 145,000
In consideration for the acquisition of the investment and obligations of the Government of Canada in Panarctic Oils Ltd. ....	16	80,000
	<u>45</u>	<u>\$ 225,000</u>
	Number of Shares	Consideration
Preferred shares		
Issued during the period to the Government of Canada		
For cash .....	65,000,000	\$ 65,000
In consideration for the acquisition of the interests of the Government of Canada in the Syncrude Project .....	93,799,853	93,800
	<u>158,799,853</u>	<u>\$ 158,800</u>

### 9. Commitments

In addition to commitments incurred in normal exploration activities, the Corporation has the following undertakings:

- The Corporation is a participant in a project operated by Syncrude Canada Ltd. to produce synthetic crude oil from the Athabasca Oil Sands. The project is expected to be completed in 1978 at an estimated cost of \$2.1 billion. The Corporation's 15% interest will require a total commitment of \$315 million of which \$170 million had been expended to December 31, 1976.
- The Corporation is committed to expenditures of approximately \$22 million in connection with the 1977/1978 financing of Panarctic Oils Ltd.

### 10. Remuneration of Directors and Officers

Aggregate direct remuneration paid or payable in 1976 by the Corporation to the Corporation's directors and officers amounted to \$34,000 and \$308,000 respectively. During the period there was a total of ten directors and ten officers, of whom three served in both capacities.

### 11. Anti-Inflation Program

The Corporation is subject to the Anti-Inflation Act which provides, as from October 14, 1975, a restraint on profit margins and compensation to employees.

**PETRO-CANADA—Concluded**

Calgary, Canada  
March 1, 1977

**AUDITORS' REPORT**

TO THE HONORABLE ALASTAIR W. GILLESPIE, P.C., M.P.  
MINISTER OF ENERGY, MINES AND RESOURCES  
HOUSE OF COMMONS  
OTTAWA, CANADA

We have examined the consolidated balance sheet of Petro-Canada as at December 31, 1976 and the consolidated statements of earnings and retained earnings and changes in financial position for the period from the date of commencement of operations, January 20, 1976 to December 31, 1976. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1976 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles applied on a consistent basis.

We further report as required by Section 77(1) of the Financial Administration Act, that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

PEAT, MARWICK, MITCHELL & CO.  
*Chartered Accountants*

## ROYAL CANADIAN MINT

## BALANCE SHEET AS AT DECEMBER 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
<b>Current Assets:</b>			<b>Current Liabilities:</b>		
Cash on hand and on deposit with the Receiver General for Canada .....	\$ 8,743,668	\$ 924,887	Accounts payable and accrued liabilities:		
Accounts receivable .....			Government departments .....	\$ 2,115,992	\$ 1,110,108
Government departments .....	3,647,424	4,517,109	Others .....	2,662,449	2,592,530
Others .....	588,640	836,387		4,778,441	3,702,638
	4,236,064	5,353,496	Contractors' holdbacks .....	99,706	399,294
Inventories (Note 3) .....			Advance payments received for Canadian numismatic coins .....	62,000	311,233
Metals .....	5,597,506	7,139,743	Due to Government of Canada:		
Work in progress .....	3,205,195	2,850,505	Interest on loans .....	1,955,389	593,598
Operating and maintenance supplies .....	1,480,986	2,619,435	Other (Note 1 iv) .....	4,472,735	1,775,888
	10,283,687	12,609,683	Loans, portion due within one year .....	4,542,000	1,000,000
Prepaid expense .....	14,344	32,350		10,970,124	3,369,486
Total current assets .....	23,277,763	18,920,416	Total current liabilities .....	15,910,271	7,782,651
<b>Capital Assets (Note 4)</b> .....			<b>Long-Term Liabilities:</b>		
Land .....	626,178	626,178	Loans from Canada for acquisition of capital assets and working capital (Note 7) .....	21,600,000	26,142,000
Land improvements .....	983,848	944,666	Provision for employee termination benefits (Note 6) .....	1,429,000	1,399,000
Buildings .....	10,766,399	10,154,744	Total liabilities .....	38,939,271	35,323,651
Equipment .....	8,999,773	7,952,101	Reserve for losses (Note 1 iv) .....	1,000,000	1,000,000
	21,376,198	19,677,689			
Less: Accumulated depreciation .....	4,714,690	2,274,454			
	16,661,508	17,403,235			
Total assets .....	\$39,939,271	\$36,323,651		\$39,939,271	\$36,323,651

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. A. LAHAIE  
Director of Administration and Finance

Approved:

Y. GARIEPY  
Master of the Mint

STATEMENT OF REVENUE AND EXPENSE  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
<b>Revenue:</b>		
Domestic circulating coins .....	\$27,915,348	\$37,215,666
Canadian numismatic coins .....	4,934,646	6,130,922
Canadian Olympic Coins .....	4,816,461	5,147,221
Refinery .....	1,176,452	1,142,905
Foreign contracts .....	957,476	674,951
Miscellaneous .....	223,360	25,033
	40,023,743	50,336,698
<b>Expense:</b>		
Cost of materials used .....	16,843,148	25,612,389
Salaries, wages and benefits .....	11,187,911	9,927,876
Utilities and supplies .....	2,215,653	2,920,755
Amortization of start-up costs .....		2,453,204
Loan interest .....	2,114,429	1,925,743
Depreciation .....	1,731,639	1,672,127
Building and equipment rental .....	1,346,327	1,045,758
Transportation and communications .....	672,013	579,919
Security services .....	634,672	495,381
Professional and special services .....	241,474	398,359
Repairs and maintenance .....	139,123	140,952
Miscellaneous .....	200,507	576,964
	\$37,326,896	\$47,749,427
Net profit from operations .....	\$ 2,696,847	\$ 2,587,271
<b>Add:</b>		
Gain on disposal of land (Note 5) .....		379,617
<b>Deduct:</b>		
Provision for employee termination benefits for prior years (Note 6) .....		1,191,000
Adjusted net profit .....	\$ 2,696,847	\$ 1,775,888

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
<b>Source of Funds</b>		
Net profit .....	\$ 2,696,847	\$ 1,775,888
Items not requiring an outlay of funds:		
—Amortization of start-up costs incurred prior to 1975 .....		2,301,499
—Depreciation .....	1,731,639	1,672,127
—Provision for employee termination benefits—1975-76 .....	233,382	313,537
—prior yrs .....		1,191,000
	4,661,868	7,254,051
Sale of land .....		1,116,944
Loans from Canada .....		6,000,000
	4,661,868	14,370,995
<b>Application of Funds</b>		
Gain on disposal of land (Note 5) .....		379,617
Employee termination benefits paid .....	203,382	105,537
Acquisition of capital assets .....	989,912	3,254,761
Portion of loans from the Gov't of Canada transferred to current liabilities .....	4,542,000	1,000,000
Income in excess of statutory limitations due to Government of Canada (Note 1) .....	2,696,847	1,775,888
	8,432,141	6,515,803
Increase in working capital .....	(3,770,273)	7,855,192
Working capital at beginning of year .....	11,137,765	3,282,573
Working capital at end of year .....	\$ 7,367,492	\$11,137,765

The accompanying notes are an integral part of the financial statements.



## ROYAL CANADIAN MINT—Continued

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1976

## 1. Statutory financial limitations.

Significant financial limitations set out in the Royal Canadian Mint Act respecting loans from the Minister of Finance and the reserve for losses are as follows:

- i) Loans are made on such terms and conditions as are approved by the Governor in Council.
- ii) Loans made to the Mint for fixed assets and working capital may not in the aggregate exceed \$35 million which includes a maximum of \$5.0 million for working capital.
- iii) Additional loans made for temporary purposes may not in the aggregate exceed \$1 million and each shall be repaid within twelve months from the day on which the loan is made.
- iv) The Mint may make a provision from profits for a reserve against possible losses, but the aggregate amount in the reserve at any one time shall not exceed \$1 million. Any profits in excess of those required to cover previous losses and the reserve shall be applied to non-tax revenues of Canada.

## 2. Revenue.

Revenue generated was from:

- (a) the production of Canadian circulating coinage and the minting of Canadian Olympic coins;
- (b) the sale of Canadian numismatic products and refinery services;
- (c) production contracts for foreign circulating coinage and other products.

## 3. Inventories.

Inventories are valued at the lower of cost and net realizable value as follows:

- (a) metals and supplies are valued at the average cost;
- (b) work-in-process is valued at standard cost.

## 4. Fixed assets and depreciation.

Fixed assets are stated at cost. Depreciation is calculated using the straight-line method based on the economic life of the assets or, for those used in the Olympic Coin Program, over the life of the Program. Land improvements and buildings are depreciated at 5%; equipment used for the O.C.P. at 33-1/3% and the remainder at 10%.

Assets costing \$765,348., which are now fully depreciated, were taken over from the Department of Finance at the time of incorporation in 1969. These were paid for through annual installments and treated as an operating expense (rental of machinery and equipment). Payment in full was completed in 1976 and the full cost of the assets was recorded as fixed assets and accumulated depreciation.

## 5. Sale of Land.

The net gain resulting from the sale in 1975 of approximately half of the land holdings in Winnipeg has been recognized as a profit and the amount payable to the Government of Canada for that year was adjusted accordingly.

## 6. Provision for Employee Termination Benefits and Annual Leave

A liability for termination benefits of \$1,429,000 was recognized for the first time in 1976. As a result, earnings for 1975 and 1976 were charged with an additional \$208,000 and \$30,000 respectively and a retroactive adjustment of \$1,191,000 was recorded.

A liability for annual leave will be recognized starting with the year 1977.

## 7. Loans due to Government of Canada.

Loans from Canada bear interest at rates ranging from 5-7/8% to 9-3/4% per annum and are payable in varying installments over the next nineteen years. The following payments on principal become due within the next five years:

Year 1977	\$4,542,000
Year 1978	2,600,000
Year 1979	4,800,000
Year 1980	1,600,000
Year 1981	1,600,000
	<u>\$15,142,000</u>

The portion due within one year has been shown for the first time this year under current liabilities. The figures for 1975 have been restated accordingly.

## 8. Comparative figures.

For comparative purposes, the financial statements for the year ended December 31, 1975 have been restated to conform to generally accepted accounting principles.

The major changes are in connection with the 1975 sale of land (Note 5) and the provision for employee termination benefits (Note 6) and loans due to Government of Canada (Note 7).

Accounts receivable, accounts payable and accrued liabilities have been increased by \$566,555 respectively to recognize a federal sales tax refund receivable from the Department of Revenue and payable to the Olympic Coin Program.

Interests on loans due to the Government of Canada were previously included under accounts payable and accrued liabilities.

## 9. Safekeeping.

At year-end the Mint held in safekeeping the following inventories which are excluded from the accounts:

## On behalf of the Department of Finance:

	(000)
i) Gold and silver at approximate trading value, December 31, 1976 .....	\$ 41,583
ii) Coins, at face value .....	5,657
	<u>\$ 47,240</u>

## On behalf of others:

Gold and silver at approximate trading value, December 31, 1976 .....	7,648
Unprocessed ore at approximate market value less cost to complete .....	7,639
	<u>\$ 62,527</u>

## 10. Remuneration of directors and officers.

The Mint has seven directors and nine officers; one officer is also a director. Remuneration of officers and directors in 1976 totalled \$308,600.

## 11. Mint displays.

The Mint maintains displays of minted products in Ottawa and Winnipeg. These contain approximately 6,000 Canadian and foreign coins and medals of undetermined value. As these coins are not intended for resale, they are excluded from the accounts.

ROYAL CANADIAN MINT—*Concluded*

Ottawa, Ontario  
July 15, 1977

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.  
MINISTER OF SUPPLY AND SERVICES  
OTTAWA, ONTARIO

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1976, and the statements of revenue and expense and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as considered necessary in the circumstances.

During the year ended December 31, 1976, as outlined in Note 6 to the financial statements, the corporation accrued employee termination benefits in its accounts for the first time and restated the 1975 financial statements accordingly. However, the Corporation in its restatement charged 1975 profits, not only with the amount of employee termination benefits related to that year, but also those incurred prior to December 31, 1974, thereby understating 1975 profits, as restated, by \$1.2 million.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1976, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the method of restating the 1975 financial statements as referred to in the preceding paragraph and after giving retroactive effect to the change to the accrual method of recording employee termination benefits, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*

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## THE ST. LAWRENCE SEAWAY AUTHORITY

(Established by The St. Lawrence Seaway Authority Act)

## BALANCE SHEET

ASSETS	March 31 1977	March 31 1976	LIABILITIES	March 31 1977	March 31 1976
<b>Current assets</b>			<b>Current liabilities</b>		
Cash and short-term banks deposits.....	\$ 9,970,074	\$ 10,980,009	Accounts payable and accrued liabilities .....	\$ 7,743,297	\$ 8,600,404
Due from Canada .....	580,990	1,703,671	Loans from Canada (Note 4)		
Accounts receivable .....	1,325,599	671,268	Interest-bearing .....	552,450,000	552,450,000
Inventories of supplies, at cost .....	1,498,345	1,339,600	Interest-free .....	72,500,000	72,500,000
	13,375,008	14,694,548	Deferred interest on loans .....	216,407,016	192,205,744
<b>Investment in Canada bonds, at cost market value \$19,090,138 (1976-\$14,516,663) .....</b>	<b>19,258,381</b>	<b>15,513,281</b>		841,357,016	817,155,744
Long-term agreements of sale (Note 2) .....	707,902	773,109		849,100,313	825,756,148
Investment in subsidiary companies (Note 3) ..	9,500	9,500	<b>EQUITY OF CANADA</b>		
Capital assets (Schedule B) .....	779,030,408	778,644,325	Contributed capital		
Less: Accumulated depreciation .....	16,592,449	15,523,563	Beginning of period .....	119,274,401	119,139,547
	762,437,959	763,120,762	Add: Purchases financed by appropriations..	315,344	282,403
				119,589,745	119,421,950
			Less: Asset costs written off .....	62,481	147,549
			End of period .....	119,527,264	119,274,401
			Deficit .....	(172,838,827)	(150,919,349)
			Net deficiency .....	(53,311,563)	(31,644,948)
				\$ 795,788,750	\$ 794,111,200
	\$ 795,788,750	\$ 794,111,200			

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. H. GRAHAM  
TreasurerR. J. FORGUES  
Comptroller

Approved:

PAUL D. NORMANDEAU  
President

## THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF INCOME, EXPENSE AND DEFICIT  
FOR THE TWELVE MONTHS ENDED MARCH 31, 1977  
(with comparative figures for the fifteen months ended March 31, 1976)

	MONTREAL- LAKE ONTARIO SECTION	WELLAND SECTION	NON-TOLL SECTION	TOTAL	
	1976/77 (12 Months)	1976/77 (12 Months)	1976/77 (12 Months)	1976/77 (12 Months)	1975/76 (15 Months)
Income					
Tolls .....	\$ 18,882,682	\$	\$	\$ 18,882,682	\$ 16,540,671
Lockage fees .....		3,808,247		3,808,247	3,746,851
Interest on investments .....	1,703,514	416,299		2,119,813	2,147,957
Other .....	1,014,423	1,588,237	122,045	2,724,705	2,871,520
	21,600,619	5,812,783	122,045	27,535,447	25,306,999
Expense					
Regional and headquarters expense (Schedule A) .....	14,284,595	18,329,219	1,471,255	34,085,069	40,783,724
Interest on Government loans .....	28,066,340	18,149,112		46,215,452	54,481,181
Depreciation and write-off of capital assets .....	1,169,162	62,481		1,231,643	1,456,220
	43,520,097	36,540,812	1,471,255	81,532,164	96,721,125
Loss for the period .....	21,919,478	30,728,029	1,349,210	53,996,717	71,414,126
Add: Deficit at beginning of period .....	150,919,349			150,919,349	121,347,031
	172,838,827	30,728,029	1,349,210	204,916,066	192,761,157
Less: Recoveries from Parliamentary appropriations .....		30,665,548	1,349,210	32,014,758	41,694,259
Transfer from contributed capital .....		62,481		62,481	147,549
Deficit at end of period .....	\$ 172,838,827	\$	\$	\$ 172,838,827	\$ 150,919,349

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE TWELVE MONTHS ENDED MARCH 31, 1977  
(with comparative figures for the fifteen months  
ended March 31, 1976)

	1976-77 (12 Months)	1975-76 (15 Months)
Funds provided		
Parliamentary appropriations		
Welland Canal		
—operations .....	\$ 30,665,548	\$ 39,932,001
—capital assets .....	315,344	282,403
Non-Toll Canals .....	1,349,210	1,762,258
	32,330,102	41,976,662
Long-term agreements of sale .....	65,207	74,737
	32,395,309	42,051,399
Funds applied		
Net loss for the period .....	53,996,717	71,414,126
Less—Items not requiring funds		
Loan interest deferred (after payment of \$22,014,179 to Canada) .....	24,201,273	30,562,089
Depreciation and write-off of capital assets .....	1,231,643	1,456,220
	28,563,801	39,395,817
Capital asset additions .....	548,841	2,616,365
Purchase of Investments .....	3,745,100	1,148,349
	32,857,742	43,160,531
Decrease in working capital .....	(462,433)	(1,109,132)
Working capital—Beginning of period .....	6,094,144	7,203,276
Working capital—End of period .....	\$ 5,631,711	\$ 6,094,144

The accompanying notes are an integral part of the financial statements.

## THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

(STATEMENT OF REGIONAL AND  
HEADQUARTERS EXPENSE FOR THE  
TWELVE MONTHS ENDED MARCH 31, 1977)  
(with comparative figures for the fifteen months ended March 31, 1976)

Schedule A

	MONTREAL- LAKE ONTARIO SECTION	WELLAND SECTION	NON-TOLL SECTION	TOTAL	
	1976/77 (12 Months)	1976/77 (12 Months)	1976/77 (12 Months)	1976/77 (12 Months)	1975/76 (15 Months)
<b>REGIONAL EXPENSE</b>					
Operation					
Salaries and benefits .....	\$ 3,112,466	\$ 5,058,749	\$ 393,034	\$ 8,564,249	\$ 9,353,614
Other .....	569,092	593,584	11,358	1,174,034	1,377,261
	3,681,558	5,652,333	404,392	9,738,283	10,730,875
Maintenance					
Salaries and benefits .....	3,988,846	5,097,823	475,344	9,562,013	11,162,982
Contracts and materials .....	1,923,108	1,951,828	89,586	3,964,522	6,244,652
Other .....	282,220	275,335	41,321	598,876	768,229
	6,194,174	7,324,986	606,251	14,125,411	18,175,863
Administration					
Salaries and benefits .....	1,153,844	1,149,365	79,752	2,382,961	3,020,746
Security and special services .....	409,045	62,040	20	471,105	546,910
Grants in lieu of taxes .....	96,868	649,505	151,164	897,537	783,949
Other .....	395,581	411,185	23,120	829,886	976,544
Reallocation to Non-Toll section .....		(109,698)	109,698		
	2,055,338	2,162,397	363,754	4,581,489	5,328,149
	11,931,070	15,139,716	1,374,397	28,445,183	34,234,887
<b>HEADQUARTERS' EXPENSE AND ALLOCATION</b>					
Salaries and benefits .....				4,786,291	5,287,458
Grants in lieu of taxes .....				56,491	45,242
Other .....				797,104	1,216,137
Total—allocated to sections .....	2,353,525	3,189,503	96,858	5,639,886	6,548,837
<b>TOTAL REGIONAL AND HEADQUARTERS EXPENSES</b> .....	<b>\$ 14,284,595</b>	<b>\$18,329,219</b>	<b>\$ 1,471,255</b>	<b>\$ 34,085,069</b>	<b>\$ 40,783,724</b>

CAPITAL ASSETS AS AT MARCH 31, 1977  
(with comparative figures as at March 31, 1976)

Schedule B

	MONTREAL-LAKE ONTARIO SECTION			WELLAND SECTION	TOTAL	
	Depreciable	Non-Depre- ciable	Total	Non-Depre- ciable	MARCH 31ST 1977	MARCH 31ST 1976
Land .....	\$	\$ 10,590,649	\$ 10,590,649	\$ 22,231,786	\$ 32,822,435	\$ 32,653,477
Buildings .....	1,458,752	3,609,693	5,068,445	6,236,226	11,304,671	11,325,242
Channels and canals .....		118,622,432	118,622,432	67,450,109	186,072,541	186,061,872
Locks .....	8,064,599	112,183,704	120,248,303	107,503,722	227,752,025	227,670,357
Bridges .....	2,340,163	30,541,001	32,881,164	5,513,349	38,394,513	38,383,934
Movable equipment—including shore, floating, shop and other equipment .....	4,432,999	1,217,459	5,650,458	2,855,597	8,506,055	7,912,537
Remedial works—expenditures on properties owned by others, relating to seaway construction .....		46,862,226	46,862,226	11,813,471	58,675,697	58,686,039
Works under construction .....		582,001	582,001	214,920,470	215,502,471	215,950,867
	\$ 16,296,513	\$ 324,209,165	\$ 340,505,678	\$438,524,730	\$779,030,408	\$778,644,325



## THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1977

## 1. SIGNIFICANT ACCOUNTING POLICIES

**CHANGE IN FINANCIAL YEAR**—By Order-in-Council P.C. 1975-799 dated April 8, 1975, the financial year of the Authority was changed from the calendar year to a year ending March 31st. Consequently, the comparative figures for the prior period 1975-76 cover a fifteen month period from January 1, 1975 to March 31, 1976.

**PARLIAMENTARY APPROPRIATIONS**—The operating deficits and capital expenditures of the Welland Section and Non-Toll Canals are recovered from parliamentary appropriations. The recoveries for operating deficits are reported in the Statement of Income, Expense and Deficit. Parliamentary appropriations to finance capital expenditures are added to Contributed Capital.

Amounts remaining to be recovered from Canada are recorded as Due from Canada.

**CONTRIBUTED CAPITAL**—Contributed capital represents the transfer value attributed to capital assets received from Canada and the amount of parliamentary appropriations used to purchase capital assets. Contributed capital is reduced by the cost of such assets taken out of service. Proceeds on disposal of these assets are applied directly against amounts Due from Canada.

**SUBSIDIARY COMPANIES**—Consolidated statements of the St. Lawrence Seaway Authority and its subsidiaries have not been prepared, as each entity has distinctly separate and regulated operations.

**CAPITALIZATION POLICY**—It is the policy of the Authority to capitalize expenditures only on major undertakings, such as improvements or modifications to the existing seaway structures, which increase the capacity of the deep waterway system, and on purchases made of fixtures, tools and equipment.

**CAPITAL ASSETS**—Capital assets are recorded at cost, except for those entrusted to the Authority in 1959 as part of the deep waterway system, which are recorded at values established at date of transfer.

Non-Toll Canal assets with a value of \$8,363,976 are under the administration of the Authority, but do not form part of the deep waterway system. Since the Authority does not hold title, the assets are not recorded in its accounts.

Under Order-in-Council P.C. 1976-2407 dated September 28, 1976 the management and operation of the Canadian portion of the Thousand Islands Bridge was entrusted to the St. Lawrence Seaway Authority. The Bridge, which had reverted to Canada at no cost, has been valued at the nominal sum of \$1.

**DEPRECIATION**—In the Montreal-Lake Ontario Section, depreciation is provided on equipment and machinery having an estimated life of less than fifty years. Depreciation is provided over the estimated useful life of the asset based on the estimated cost of replacing the asset. No provision is made for depreciation on other components of fixed assets.

No depreciation is recorded on assets used in the Welland Canal Section.

Estimated annual depreciation on assets for which depreciation is not now being recorded amounts to \$7.3 million per year for all sections of the Seaway with the accumulated unrecorded depreciation estimated as at March 31, 1977 to be \$141.4 million.

The Authority, as part of its refinancing plan, intends to implement a revised depreciation policy effective April 1, 1977 and to provide depreciation on all fixed assets using the straight-line method at rates ranging from 1% to 20% per annum based on the estimated useful life of the asset.

**ALLOCATION OF HEADQUARTERS ADMINISTRATION EXPENSES**—Headquarters administration expenses are allocated to the Montreal-Lake Ontario Section, Welland Section and the Non-Toll Canals in proportion to their respective payrolls.

**GRANTS IN LIEU OF MUNICIPAL TAXES**—Grants in lieu of municipal and school taxes are recorded when paid.

## 2. LONG-TERM AGREEMENTS OF SALE

Long-term agreements of sale are receivable over periods up to 10 years with interest at rates varying from 5¼% to 9¼% and comprise \$699,556 in respect of sale of land to the City of Longueuil and \$8,346 in respect of sale of land to individuals.

## 3. INVESTMENTS IN SUBSIDIARY COMPANIES

An investment of \$8,000 represents the total capital stock of The Seaway International Bridge Corporation, Ltd. which operates the Bridge for the Seaway Authority and its U.S. counterpart the Saint Lawrence Seaway Development Corporation. At December 31, 1976 the Corporation had no retained earnings or deficit.

An investment of \$1,500 represents the total capital stock issued by the Great Lakes Pilotage Authority, Ltd. At December 31, 1976 the Great Lakes Pilotage Authority, Ltd. had a net recorded deficit of \$713,450 (1975—\$798,116). This deficit has not been reflected in the accounts of the Seaway Authority.

## 4. LOANS FROM CANADA

At March 31, 1977 outstanding loans from Canada and deferred interest on such loans are as follows:

	Loans from Canada	Deferred interest
Montreal-Lake Ontario Section .....	\$ 336,500,000	\$ 183,585,000
Welland Canal Section .....	288,450,000	32,822,016
Totals .....	<u>\$624,950,000</u>	<u>\$216,407,016</u>

Vote L116d, Appropriation Act No. 1, 1977 authorizes the conversion of loans totalling \$624,950,000 to capital effective April 1, 1977.

Order-in-Council P.C. 1977-1365 dated May 12, 1977 approves cancellation, as of April 1, 1977, of any future accrual of interest on the above outstanding deferred interest totalling \$216,407,016 as at March 31, 1977.

Payment of deferred interest was suspended pursuant to Order-in-Council P.C. 1968-163 of January 25, 1968 and P.C. 1966-1828 of September 22, 1966.

**THE ST. LAWRENCE SEAWAY AUTHORITY—Concluded****5. CLAIMS**

In the normal course of business a number of claims and lawsuits have been brought against the Authority and the Authority has initiated certain claims and suits against others. The Authority does not expect that it will incur any material losses upon resolution of these actions.

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
May 20, 1977

**6 EMPLOYEE TERMINATION BENEFITS**

Termination benefits paid to employees are expensed in the year of termination or retirement. The financial statements do not reflect the termination benefits accruing to employees under labour contracts and conditions of employment. The amount of benefits earned to March 31, 1977, which will become payable on termination or retirement of employees, is estimated to be \$6,425,000 (1975—\$6,000,000).

THE HONOURABLE OTTO E. LANG, P.C., M.P.,  
MINISTER OF TRANSPORT,  
OTTAWA, ONTARIO.

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1977 and the statements of income, expense and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

**7. CONTRACTUAL COMMITMENTS**

Contractual expenditures, committed but not expended, at March 31, 1977 amounted to \$2,243,000.

As explained in Note 1 to the financial statements, the Authority does not provide for depreciation on all capital assets which are susceptible to deterioration and obsolescence.

**8. REMUNERATION OF MEMBERS AND OFFICERS**

The Authority had three members and three other officers. Remuneration paid as members was \$115,000 and as officers \$92,673.

As explained in Note 6 to the financial statements, the Authority has not recorded a provision for termination benefits accruing to its employees.

In my opinion, except for the effect of failing to record a provision for termination benefits and to provide adequately for depreciation of capital assets referred to in the preceding paragraphs, these financial statements give a true and fair view of the financial position of the Authority as at March 31, 1977 and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Authority.

J. J. MACDONELL  
*Auditor General of Canada.*

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**THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.**  
(Incorporated under the Canada Corporations Act)

**BALANCE SHEET AS AT DECEMBER 31, 1976**

ASSETS	1976	1975	LIABILITIES	1976	1975
<b>Current assets</b>			<b>Current liabilities</b>		
Cash .....	\$32,027	\$19,778	Due to The St. Lawrence Seaway Authority .....	\$12,669	\$ 1,040
Accounts receivable .....	2,384	946	Accounts payable .....	8,378	14,848
Bridge paint inventory, at cost .....	826	6,954	Deferred income from tolls .....	7,847	6,618
	35,237	27,678		28,894	22,506
Equipment, at cost .....	76,641	74,401	<b>Debentures—non-interest bearing, due December 31, 2012 .....</b>	<b>8,000</b>	<b>8,000</b>
Less: Accumulated depreciation .....	66,984	63,573			
	9,657	10,828	<b>CAPITAL STOCK</b>		
			Authorized—50 common shares with a par value of \$1,000 each		
			Issued and fully paid—8 shares .....	8,000	8,000
	\$44,894	\$38,506		\$44,894	\$38,506

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

PAUL D. NORMANDEAU  
President and Director

DAVID W. OBERLIN  
Vice President and Director

**STATEMENT OF INCOME AND EXPENSE  
FOR THE YEAR ENDED DECEMBER 31, 1976**

	1976	1975
<b>Income:</b>		
Tolls .....	\$747,783	\$535,678
Other .....	46,403	39,254
	794,186	574,932
<b>Expense:</b>		
Salaries and wages .....	367,288	269,145
Employee benefits .....	53,088	44,747
Maintenance materials and services .....	43,521	30,540
Advertising .....	20,833	20,539
Grant in lieu of municipal taxes .....	16,891	15,091
Rental of toll collection machines .....	12,902	12,775
Electricity, fuel and water .....	7,229	7,486
Provision for depreciation .....	4,590	4,196
Office supplies, etc. ....	7,358	3,012
Insurance .....	2,022	2,367
Miscellaneous .....	5,794	3,994
	541,516	413,892
Net income from operations .....	252,670	161,040
Bridge construction charge (Note 3) .....	252,670	161,040
Net income for year .....	\$ nil	\$ nil

The accompanying notes are an integral part of the financial statements.

**NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1976**

**1. Accounting Policies**

**(a) General**

The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Roseveltown, N.Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation. By agreement between the Seaway entities, the annual income from the operation of the bridge

system, after payment of operating expenses, is to be applied first towards the amortization of the cost of the North Channel bridge, together with interest, after which the balance of the income is to be divided equally between the Seaway entities.

**(b) Deferred income from tolls**

Unredeemed toll tokens are recorded as deferred revenue.

**(c) Depreciation**

Depreciation of equipment is based on the estimated useful life of the assets calculated on a straight line method at the following rates:

Automotive	20%
Office and Shop	10%
Toll equipment	10%

**(d) Statement of changes in financial position**

A statement of changes in financial position has not been presented as, in the opinion of management, it would not add significantly to the information to be derived from the financial statement.

**2. Termination benefits**

The financial statements do not reflect the amount of the future termination benefits accruing to employees. Actual costs are expensed in the year of termination or retirement, and in 1976 such costs amounted to \$4,700 (1975—\$9,800). The amount of unrecorded future benefits earned to December 31, 1976 is estimated at \$75,000 (1975—\$64,000).

**3. Bridge construction charge**

This amount was charged by the parent company to the corporation to assist in defraying the construction cost of the North Channel bridge. At December 31, 1976 the outstanding balance was \$13,612,746 compared with an outstanding balance of \$13,203,699 at December 31, 1975.

**4. Remuneration of directors and officers**

The corporation has eight directors and seven officers, five of whom are also directors. No remuneration was paid to them during the year.

**THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
March 17, 1977

THE HONOURABLE OTTO E. LANG, P.C., M.P.,  
MINISTER OF TRANSPORT,  
OTTAWA, ONTARIO

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1976 and the statement of income and expense for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 2 to the financial statements the Corporation has not recorded the cost of future benefits accruing to employees.

In my opinion, except for the failure to record the amount of future employee benefits referred to in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at December 31, 1976 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

J. J. MACDONELL  
*Auditor General of Canada*

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**TELEGLOBE CANADA***(Established by the Teleglobe Canada Act)***BALANCE SHEET**

ASSETS	thousands of dollars		LIABILITIES	thousands of dollars	
	March 31, 1977	March 31, 1976		March 31, 1977	March 31, 1976
<b>Current:</b>			<b>Current:</b>		
Cash and short-term deposits .....	\$ 46,473	\$ 36,975	Accounts payable and accrued liabilities .....	\$ 28,647	\$ 32,635
Accounts receivable .....	24,957	21,020	Income tax payable .....	1,021	(225)
Prepaid expenses .....	1,252	1,155	Estimated amount due to Commonwealth Partners (Note 4 b) .....	18,896	15,756
Total current assets .....	72,682	59,150	Long-term debt maturing within one year (Note 5) ..	3,086	2,938
<b>Fixed assets: (Note 3)</b>			Total current liabilities .....	51,650	51,104
Cost .....	202,996	194,459	Long-term debt: (Note 5) .....	23,566	26,652
Accumulated depreciation .....	85,998	75,890	Deferred income tax .....	10,694	11,070
	116,998	118,569		85,910	88,826
<b>Total assets .....</b>	<b>\$189,680</b>	<b>\$177,719</b>	<b>EQUITY OF CANADA</b>		
			Retained earnings:		
			Per Statement of Retained Earnings .....	103,770	88,893
			Commitments and contingent liabilities (Notes 6 & 9)		
			<b>Total liabilities and equity .....</b>	<b>\$189,680</b>	<b>\$177,719</b>

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. C. DELORME  
*President & Chief Executive Officer*

Approved:

GUY ST-GERMAIN  
*Director*

P. ANN TOMLINSON  
*Director*

**STATEMENT OF RETAINED EARNINGS**

FOR THE YEAR ENDED MARCH 31	thousands of dollars	
	1977	1976
Balance at beginning of year		
As previously reported .....	\$ 89,973	\$ 76,907
Adjustment: Amount recoverable from Common- wealth Partners (Note 4c) .....	(1,080)	
As restated .....	88,893	76,907
Net income for year, per Statement of Income .....	14,877	11,986
Balance at end of year .....	\$103,770	\$ 88,893

The accompanying notes are an integral part of the financial statements.



**TELEGLOBE CANADA—Continued****STATEMENT OF INCOME**

	thousands of dollars	
FOR THE YEAR ENDED MARCH 31	1977	1976
<b>REVENUE:</b>		
Telephone service .....	\$48,146	\$ 41,405
Telex and telegraph service .....	15,634	14,772
Leased circuits .....	4,047	3,855
Intelsat ownership—net .....	2,822	2,724
Other services .....	2,759	223
	<u>73,408</u>	<u>62,979</u>
<b>EXPENSE:</b>		
Salaries and fringe benefits .....	20,344	17,510
Rental of circuits .....	12,911	10,292
Maintenance .....	2,218	4,730
Depreciation and obsolescence (Note 3) .....	13,164	13,919
Other operating and administrative costs .....	9,405	6,216
	<u>58,042</u>	<u>52,667</u>
<b>Less: Estimated amount recoverable from Common-wealth Partners (Note 4d) .....</b>	<b>11,529</b>	<b>10,452</b>
	<u>46,513</u>	<u>42,215</u>
<b>Operating Income .....</b>	<b>26,895</b>	<b>20,764</b>
<b>OTHER INCOME AND EXPENSE:</b>		
Interest income .....	3,722	2,363
Interest on long-term debt .....	(1,508)	(1,627)
Interest charged to construction .....	53	226
Profit on disposal of fixed assets .....	59	226
Profit (loss) on foreign exchange .....	(981)	791
	<u>1,345</u>	<u>1,753</u>
<b>Income before income tax .....</b>	<b>28,240</b>	<b>22,517</b>
<b>INCOME TAX:</b>		
Current .....	13,739	10,675
Deferred .....	(376)	(144)
	<u>13,363</u>	<u>10,531</u>
<b>Net income for year .....</b>	<b>\$ 14,877</b>	<b>\$ 11,986</b>

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION**

	thousands of dollars	
FOR THE YEAR ENDED MARCH 31	1977	1976
<b>SOURCE OF FUNDS</b>		
Net income for year .....	\$14,877	\$ 11,986
Add expense not requiring funds:		
Depreciation and obsolescence .....	13,164	13,919
Increase (decrease) in deferred income tax .....	(376)	338
Deduct income not providing funds:		
Interest charged to construction .....	(53)	
Profit on disposal of fixed assets .....	(59)	(226)
Funds from operations .....	<u>27,553</u>	<u>26,017</u>
Proceeds from disposal of fixed assets .....	1,688	1,770
	<u>29,241</u>	<u>27,787</u>
<b>APPLICATION OF FUNDS</b>		
Purchase of fixed assets .....	13,169	17,586
Reduction of long-term debt .....	3,086	2,938
	<u>16,255</u>	<u>20,524</u>
Increase in working capital .....	12,986	7,263
Working capital at beginning of year .....	8,046	783
<b>Working capital at end of year .....</b>	<b>\$21,032</b>	<b>\$ 8,046</b>
<b>The increase in working capital is accounted for by—</b>		
<b>Increase (decrease) in current assets:</b>		
Cash and short-term deposits .....	9,498	16,024
Accounts receivable .....	3,937	(1,669)
Prepaid expense .....	97	(191)
	<u>13,532</u>	<u>14,164</u>
<b>Less—Increase (decrease) in current liabilities:</b>		
Accounts payable and accrued liabilities .....	(3,988)	3,171
Income tax payable .....	1,246	(1,925)
Estimated amount due to Common-wealth Partners .....	3,140	5,516
Long-term debt maturing within one year .....	148	139
	<u>\$ 546</u>	<u>\$ 6,901</u>
	<u>\$12,986</u>	<u>\$ 7,263</u>

The accompanying notes are an integral part of the financial statements.

## TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 1977

## 1. Nature of activities

The Teleglobe Canada Act provides that the Corporation shall establish, maintain and operate in Canada and elsewhere external telecommunication services for the conduct of public communications, and coordinate Canada's external telecommunication services with those of other nations. Such services include the telephone, telex and telegraph services, the leasing of private and public use circuits, data transmission, television and radio programme transmission and participation in the provision of international communications satellite systems.

## 2. Summary of significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Significant accounting policies are as follows:-

## (a) Fixed assets—

Fixed assets are stated at acquisition cost, which includes salaries, wages, employee benefits and certain general overheads applicable to the construction activity. In addition the Corporation capitalizes the cost of funds used to finance major construction projects lasting for more than twelve months as a component of the cost.

The Corporation was designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (INTELSAT) Operating Agreement, and as a consequence includes in fixed assets its ownership in the international satellite system. Periodically each signatory's ownership share is adjusted to conform with its percentage of total use of the system. The Corporation's ownership share as at March 31, 1977 is 2.554508% (1976—2.466102%).

## (b) Depreciation and obsolescence—

Assets are depreciated over their respective estimated service lives, using the straight line method. Where assets are taken out of service prior to the expiry of their estimated lives any un depreciated balances, less salvage values, are charged to "depreciation and obsolescence expense" in the year of retirement, except for satellite system costs when a launch failure occurs. In such a case the costs of the satellite are depreciated over the life of that group of satellites.

The estimated service lives for determining depreciation of the various classes of assets are:

	Years
Buildings & improvements .....	20—40
Furnishings .....	8—10
Cable systems .....	20—25
Terminal, transmission and switching equipment .....	10—14
International satellite system space segment .....	4—12
Other plant & equipment .....	5—25

## (c) Foreign exchange—

Amounts receivable or payable in foreign currencies are translated to Canadian dollars at exchange rates prevailing at year end. Income and expense items are translated at average monthly exchange rates for the month in which the transactions are reflected in the accounts.

## (d) Revenue—

The Corporation reports as revenue its share of income earned from all its telecommunications facilities, whether owned outright by the Corporation, owned jointly with other partners or leased from third parties.

Telephone, telex and telegraph service revenue reflects the Corporation's portion of amounts billable to domestic and foreign subscribers by the Canadian carriers and foreign administrations. Estimates are included to provide for that part of such amounts for which foreign administrations have yet to account to the Corporation.

Leased circuit revenue includes the Corporation's portion of revenue derived from the leasing of circuits to other administrations and private users.

Intelsat revenue comprises the Corporation's share of revenue, less its share of operating expenses excluding depreciation, derived from its ownership in the international satellite system.

## (e) Income tax—

The Corporation, being a Canadian Crown Corporation, is not subject to the payment of Provincial income taxes.

Income taxes are deferred as a result of timing differences with respect to depreciation and obsolescence, and interest charged to construction.

## (f) Commonwealth Telecommunications Organization—

The Corporation is the designated Canadian participant in the Commonwealth Telecommunication Organization (CTO), the purposes of which are to promote the development and efficient exploitation of the Commonwealth external telecommunication system and to provide for the administration of collaborative financial arrangements.

The financial agreement provides that the aggregate expense incurred by all partners, in the provision and operation of each facility within the Commonwealth system, are apportioned to partners in proportion to the use made by the partners of that facility. Use of the system is measured in terms of the number of units of traffic carried over each facility within, or part of, the system.

Settlements are initially effected between partners during each financial year on the basis of estimated traffic volumes and system costs, with final settlements only being effected after the close of each year on the basis of audited data submitted by each partner. Since the final settlements cannot be accurately predicted, the Corporation follows the practice of recording estimated recoverable costs in each financial year, and of recording final adjustments, in its accounts, only at the time that final settlements are made.

## (g) Maintenance—

Costs incurred in maintaining the planned life and capacity of operational facilities, and in ensuring that quality standards are constant, are charged to "maintenance expense".

## 3. Fixed assets and depreciation

## (a) The major categories of fixed assets as at March 31, 1977 are as follows:

	thousands of dollars			
	1977		1976	
	Cost	Accumulated depreciation	Cost	Accumulated depreciation
Land .....	\$ 1,363	\$ —	\$ 1,364	\$ —
Buildings & improvements .....	17,491	5,505	16,783	4,834
Furnishings .....	2,066	671	1,532	560
Cable systems .....	82,150	35,632	81,949	31,740
Terminal, transmission & switching equipment .....	68,907	32,348	66,238	27,107
International satellite system space segment .....	14,270	5,530	14,384	6,473
Other plant & equipment .....	16,749	6,312	12,209	5,176
	<u>\$202,996</u>	<u>\$85,998</u>	<u>\$194,459</u>	<u>\$75,890</u>

## TELEGLOBE CANADA—Continued

- (b) Fixed assets include assets owned outright by the Corporation and assets owned jointly with other telecommunications entities as follows:

	thousands of dollars	
	1977	1976
Owned outright .....	\$125,094	\$119,076
Owned jointly (Corporation's interest) .....	77,902	75,383
	<u>\$202,996</u>	<u>\$194,459</u>

- (c) Depreciation and obsolescence expense includes \$484,000 (1976—\$1,089,000) being the undepreciated balance remaining in the accounts relating to assets taken out of service during the year, prior to the expiry of their estimated service lives.

- (d) During the year the Corporation charged to fixed assets salaries, wages, employee benefits and general overheads relating to construction activity amounting to \$2,266,000 (1976—\$2,097,000).

## 4. Commonwealth financial arrangements

- (a) Finalization of partnership accounts—

As at March 31, 1977, 26 Commonwealth Governments are signatories to the Commonwealth Telecommunications Organization Financial Agreement (1973). Due to the fact that some of the partners are delinquent in submitting audited statements of incurred expenses and traffic volumes, in accordance with the 1973 and preceding Agreements, it has only been possible to finalize partnership accounts up to March 31, 1969. Although every effort has been expended to improve this undesirable situation, management is unable to estimate, with any degree of certainty, when the accounts for subsequent years will be finalized.

The Corporation has submitted its own audited accounts for the years ended March 31, 1974 and 1975 under the current agreement, which commenced April 1, 1973, and up to March 31, 1971 under the preceding arrangements. Management anticipates submitting its audited accounts for the years ended March 31, 1972 and 1973, under the preceding arrangements, by June 30, 1977.

The Corporation has received provisional settlements amounting to \$71,008,000, in total, for the eight years ended March 31, 1977, where partnership accounts remain unfinalized.

- (b) Estimated amount due to Commonwealth Partners—  
The estimated amount due to Commonwealth Partners comprises:

\$3,231,000 with respect to the amount by which instalments received for the years yet to be finalized, and which ended prior to April 1, 1973, exceeded the estimated amount recoverable recorded in the books of account, and

\$15,665,000 with respect to the amount by which the instalments received for the four years ended March 31, 1977 exceeded the estimated amounts recoverable for these years under the 1973 Agreement. No final settlements have yet been effected under the 1973 Agreement.

- (c) Adjustment to prior year earnings—

At the time of signature of the 1973 Agreement certain issues remained unresolved. These issues, together with modification of certain other aspects of the financial arrangements, are currently under review with the likelihood that a number of revisions will take effect from April 1, 1975.

As a consequence and based upon information received during the year, management determined that certain of the bases used in estimating the recovery for the year ended March 31, 1976 were no longer valid. Consequently a charge of \$1,080,000 has been made in the statement of income for the year ended March 31, 1976 which represents the amount of the adjustment net of related income taxes of \$920,000.

- (d) Estimated amount recoverable from Commonwealth Partners—

The estimated amount recoverable from Commonwealth Partners of \$11,529,000 reflected in the Statement of income is management's best estimate of the anticipated expense recovery for the year, and comprises:

	thousands of dollars	
	1977	1976
Estimated amount recoverable under the 1973 Agreement .....	\$10,390	\$10,452
Adjustments under previous financial arrangements for periods finalized during the year .....	1,139	
	<u>\$11,529</u>	<u>\$10,452</u>

## 5. Long-term debt

Loans from the Government of Canada bear interest at rates ranging from 3½% to 6¼%, and averaging 5%.

Maturities by fiscal year and interest rate:

	thousands of dollars				
	3½— 4%	4%— 5%	5%— 6%	6%— 6¼%	Total
1977-78 .....	\$ 679	\$ 814	\$ 1,216	\$ 377	\$ 3,086
1978-79 .....	98	831	1,282	401	2,612
1979-80 .....	94	835	1,351	427	2,707
1980-81 .....	97	877	1,423	456	2,853
1981-82 .....	100	922	1,500	485	3,007
1982-98 .....	2,189	5,145	3,984	1,069	12,387
	<u>\$3,257</u>	<u>\$9,424</u>	<u>\$10,756</u>	<u>\$3,215</u>	<u>\$26,652</u>

## 6. Commitments

- (a) As at March 31, 1977 the estimated cost of completing construction projects, as approved by Governor in Council, amounts to approximately \$99,600,000 (1976—\$106,400,000) of which \$27,200,000 (1976—\$33,200,000) relates to the year ending March 31, 1978. Contractual commitments amounting to approximately \$19,100,000 (1976—\$6,200,000) are outstanding as at March 31, 1977.

- (b) The corporation is a party to certain non-cancellable long-term leases for property and facilities used in the performance of its operations. As at March 31, 1977 the aggregate minimum annual rentals for all such leases are:

	thousands of dollars
1977—78 .....	\$ 7,956
1978—79 .....	7,561
1979—80 .....	3,084
1980—81 .....	2,458
1981—82 .....	1,133
1982—87 .....	\$ 4,271

Rental expense relating to such items for the year ended March 31, 1977 is \$8,127,000.

- (c) Under the terms of an agreement, which expires in 1995, between the Corporation and the Department of Transport, the Corporation charters the cableship/icebreaker CCGS John Cabot on a cost reimbursement basis.

**TELEGLOBE CANADA—Concluded**

AUDITOR GENERAL OF CANADA  
Ottawa, Ontario  
June 23, 1977

**7. Anti-inflation legislation**

The Corporation is subject to the provisions of the Anti-Inflation Act which became effective on October 14, 1975 and the Regulations promulgated thereunder, which provide for restraints on prices, profit margins and compensation of employees.

**8. Executive remuneration**

Included in expense for 1977 is remuneration of 5 directors, as directors, \$3,000 (1976—\$3,000) and of 11 officers, as officers, \$394,000 (1976—\$377,000). One officer is also a director.

**9. Contingent liabilities**

(a) The Corporation's sick leave policy permits employees to accumulate up to fifteen (15) days of paid sick leave per annum, against the eventuality of long-term sickness or disability. Half of all unused sick leave may upon retirement, whilst in the service of the Corporation, be converted to pre-retirement leave, or taken as a retirement bonus. As at March 31, 1977 the maximum liability of the Corporation under this policy, should all then present employees retire whilst in the service of the Corporation, amounts to \$2,616,000.

(b) On November 1, 1974, the Corporation established a retirement bonus scheme, in lieu of post-retirement life insurance previously provided, for all employees on staff at that date who subsequently retired whilst in the service of the Corporation. As at March 31, 1977 the maximum liability of the Corporation under this scheme, should all then present employees retire whilst in the service of the Corporation, amounts to \$2,487,000.

**10. Comparative figures**

Certain of the 1976 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1977.

THE HONOURABLE JEANNE SAUVÉ, P.C., M.P.  
MINISTER OF COMMUNICATIONS  
OTTAWA, ONTARIO

I have examined the balance sheet of Teleglobe Canada as at March 31, 1977 and the statements of retained earnings, income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly includes such tests and other procedures as I considered necessary in the circumstances.

As described in note 4 to the financial statements, partnership accounts in respect of Commonwealth financial arrangements have been finalized to March 31, 1969. For years subsequent to that date, the Corporation has recorded its estimates of the amounts recoverable from the partnership and has provided for the repayment of provisional settlements in excess of those amounts. However complete information is not available as to the probable results of the final settlements for years subsequent to March 31, 1969.

In my opinion, subject to the determination of adjustments, if any, arising from final settlements of Commonwealth financial arrangements for the years subsequent to March 31, 1969, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*



## URANIUM CANADA LIMITED

(Incorporated under the Canada Corporations Act)

## BALANCE SHEET AS AT DECEMBER 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Cash .....	\$ 9	\$ 9	Due to Canada on account of assets administered—per statement attached .....	\$ 117,605,377	\$ 32,953,799
Assets administered for Canada					
Accounts receivable .....	15,447,557	18,071,748			
Accrued interest receivable .....	463,621	682,970			
Prepaid selling expenses .....	3,805	85,116			
Joint stockpile of uranium concentrates .....	735,674	14,347,549			
General stockpile of uranium concentrates (Note 2) .....	101,188,304		EQUITY OF CANADA		
	117,838,961	33,187,383	Share Capital		
Less—Accounts payable .....	233,584	233,584	Authorized and issued: 1,000 shares of no par value .....	9	9
Net assets administered for Canada .....	117,605,377	32,953,799		117,605,386	32,953,808
	\$ 117,605,386	\$ 32,953,808			

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

G. M. MACNABB  
DirectorA. S. RUBINOFF  
DirectorSTATEMENT OF OPERATIONS OF ACCOUNTS  
ADMINISTERED FOR CANADA FOR THE YEAR ENDED  
DECEMBER 31, 1976

	1976	1975
Revenue		
Sales .....	\$ 19,557,521	\$ 16,802,043
Interest .....	1,167,769	682,970
	20,725,290	17,485,013
Expense		
Cost of Sales .....	13,538,412	11,971,544
Selling expense (Note 4) .....	519,126	453,202
	14,057,538	12,424,746
Excess of revenue over expense accruing to Canada .....	\$ 6,667,752	\$ 5,060,267

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCOUNT DUE TO CANADA FOR ASSETS  
ADMINISTERED FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Due to Canada, beginning of year .....	\$ 32,953,799	\$ 28,770,041
Add: Uranium concentrates received from Canada during the year (Note 2) .....	101,188,304	
Excess of revenue over expense for the year	6,667,752	5,060,267
Advances received .....		28,443
	140,809,855	33,858,751
Deduct: Payments to Canada .....	23,204,478	904,952
Due to Canada, end of year .....	\$ 117,605,377	\$ 32,953,799

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS  
AS AT DECEMBER 31, 1976

## 1. Significant Accounting Policies

- (a) Activities administered for Canada  
The Corporation administers and sells, as Canada's agent, the joint uranium stockpile purchased from Denison Mines Limited and the general government uranium stockpile acquired by Canada since 1963. All monies and benefits received by the Corporation from the sale of the stockpiles are paid to Canada after deduction of applicable costs and expenses. Accordingly, such activities are reported as administered for Canada's account. In prior years the activities were reported as being for the Corporation's account; this change in reporting has been made retroactively and the 1975 comparative financial statements have been amended accordingly. Administrative services are provided to the Corporation without charge by the Department of Energy, Mines and Resources.
- (b) Inventories  
Inventories are carried at Canada's acquisition cost. Warehousing and other carrying costs are borne directly by Canada and are not reflected in these accounts.
- (c) Interest  
The Corporation under contractual agreements allows extended payment terms to its customers. Interest is charged on the sales value from the time of delivery to the time of payment when such terms apply.
- (d) Translation of foreign currency  
U.S. dollar accounts are translated to Canadian funds at rates prevailing at December 31. Gains or losses are included in sales.



**URANIUM CANADA LIMITED—Concluded****2. Uranium Concentrates received from Canada**

The Government of Canada general stockpile was transferred to the Corporation on May 3, 1976, in accordance with an agreement between Canada and the Corporation entered into under authority of Order in Council P.C. 1976-2/1001 dated April 27, 1976. The transfer of the general stockpile has been recorded by the Corporation at \$101,188,304, representing the original acquisition cost to the Government of Canada.

**3. Subsequent Event**

In accordance with a purchase/sale agreement of uranium bearing concentrates, between a Japanese Utility (as "Purchaser") and Her Majesty, the Corporation and Denison Mines Limited, dated May 8, 1973 and amended on January 1, 1975, approximately 10% (1,000 tons U308 in concentrates) of the general stockpile was sold to the Japanese Utility for delivery in January 1977. The concentrates are being held in storage at Port Hope until safeguard negotiations between Canada and Japan have been successfully completed and until arrangements have been made for further processing of the material in Canada.

**4. Sales Agents**

The Corporation's share of the selling expenses of its sales agent, Denison Mines Limited, was \$519,126.

**5. Directors and Officers**

The Corporation's seven directors receive no remuneration as directors. The Corporation's four officers, three of whom are also directors, receive no remuneration as officers.

Ottawa, Ontario  
March 25, 1977

THE HONOURABLE A. W. GILLESPIE, P.C., M.P.,  
MINISTER OF ENERGY, MINES AND RESOURCES,  
OTTAWA, ONTARIO.

I have examined the balance sheet of Uranium Canada Limited as at December 31, 1976 and the statement of operations of accounts administered for Canada and the statement of account due to Canada for assets administered for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1976, and the results of the operations administered by the Corporation for the account of Canada and the account due to Canada for assets administered for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive affect to the change in reporting activities administered for Canada as described in Note 1, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of accounts have been kept by Uranium Canada Limited, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL  
*Auditor General of Canada*













